

BIENNIAL REPORT

OF THE

Treasurer of the State of Iowa

FOR THE

Biennial Period Ending June 30, 1903.

G. S. GILBERTSON,

TREASURER OF THE STATE OF IOWA.

DES MOINES:
BERNARD MURPHY, STATE PRINTER,
1903.

MORGAN RENO, Johnson County, Territorial Treasurer.....	1840 to 1847
MORGAN RENO, Johnson County, State Treasurer.....	1847 to 1851
ISRAEL KISTER, Davis County.....	1851 to 1853
MARTIN L. MORRIS, Polk County.....	1853 to 1859
JOHN W. JONES, Hardin County.....	1859 to 1863
WM. H. HOLMES, Jones County.....	1863 to 1867
SAMUEL E. RANKIN, Washington County.....	1867 to 1873
WM. CHRISTY, Clarke County.....	1873 to 1877
GEO. W. BEMIS, Buchanan County.....	1877 to 1881
E. H. CONGER, Dallas County.....	1881 to 1885
V. P. TWOMBLY, Van Buren County.....	1885 to 1891
BYRON A. BEESON, Marshall County.....	1891 to 1895
JOHN HERRIOTT, Guthrie County.....	1895 to 1901
G. S. GILBERTSON, Winnebago County.....	1901 to —*

*Term expires January, 1905.

FINANCIAL REPORT.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES. }

To His Excellency, Albert B. Cummins, Governor of Iowa:

As required by section 107 of the Code of 1897, I have the honor to submit herewith the biennial report of this department for the period from July 1, 1901, to June 30, 1903, exhibiting the amount of cash received and paid out by me as Treasurer of State, and also showing the balance remaining in the treasury at the close of business June 30, 1903. In giving this information, I have followed the forms heretofore adopted, with slight variations, the transactions all being shown in detail and recapitulated. The reader will easily be enabled to make comparisons by using the tables of this and former reports.

The volume of business transacted by this department continues the steady increase of former years. From all sources of revenue greater receipts are noted and the number of transactions multiplied. The systematized records permit prompt disposition of the business of the department.

GENERAL REVENUE.

Conservative estimates by the several State departments and the committees on ways and means of the Twenty-ninth General Assembly as to probable receipts and disbursements, placed the cash balance in the treasury January 1, 1904, belonging to the general revenue, at between \$200,000 and \$300,000. Large receipts from unexpected sources will make this balance nearer \$1,000,000. The balance at the close of June 30, 1903, was \$1,570,478.88. Many appropriations made by the Twenty-ninth General Assembly have either not been drawn or are yet to become available, and therefore this present balance will be

much reduced later. The estimated receipts were much below the actual receipts. No such increase from the several sources was anticipated as is shown in the following:

SOURCE.	Period ending June 30, 1901.	Period ending June 30, 1903.	Increase 1903 over 1901.	Decrease 1903 Over 1901.
Counties	\$ 3,999,323.12	\$ 4,188,812.08	\$ 249,488.96	.....
Corporation tax	425,139.76	475,484.11	50,344.35	.....
Fees state officers	281,875.36	481,228.12	199,352.76	.....
Collateral inheritance tax	196,464.54	234,664.76	38,200.22	.....
State institutions	181,547.04	168,558.12		\$ 17,988.92
Miscellaneous	95,709.72	634,108.31	538,398.59	.....
Total	\$ 5,120,059.54	\$ 6,177,855.50	\$1,075,784.88	\$ 17,988.92

Total receipts ending 1903.....\$6,177,855.50

Total receipts ending 1901.....5,120,059.54

Increase 1903 over 1901.....\$1,037,795.96

Every source of revenue save one shows an increase over the preceding period. The receipts from State institutions under the Board of Control show a decrease of \$17,988.92. The others show large increases. Those from miscellaneous receipts are accounted for by the receipt from the United States government of the following:

Refund civil war claim	\$ 456,417.89
Refund Spanish war claim	33,771.66
Refund Tama Indian quarantine	7,000.00
Total	\$ 497,189.55

The increase from corporation tax and collateral inheritance tax was not extraordinary, and yet considerably greater than estimated.

The increase from fees of State officers was unusually large, amounting almost to two hundred thousand dollars. This is accounted for to a large extent by the receipt by the Secretary of State of two filings made in his office of fees aggregating about one hundred and forty-five thousand dollars.

The increase of \$249,488.96 in receipts from counties is divided between the proceeds of the State levy and remittances covering support of county inmates at State institutions. About two thirds is accredited to the former and one third to the latter. Less than one fourth of the total increase is from direct taxes. Almost one half is from the United States government refunding amounts heretofore expended by the State for purposes for which the general government was liable.

The State Auditor's warrants redeemed during the period amount to \$5,751,264.79. This is an increase over the preced-

ing period of \$1,330,091.05. Of this, \$899,901.63, or more than two thirds, is on account of State institutions under the Board of Control.

This is principally accounted for in the completion of the insane hospital at Cherokee, the expenditures for which during this period were \$534,789.83, as against \$31,828.81 during the preceding biennial term. The purchase of land for several of the institutions, amounting to \$143,339.70, added to the above, together with new buildings and the increased cost of maintenance, affords an explanation for the growth of expenditures by the State Board of Control. The increase for State educational institutions is \$113,024.21. The balance is distributed among numerous other expenditures. It will therefore be seen that the principal increase in expenditures is charged to our educational, eleemosynary and penal institutions, the two latter showing much the larger increase.

COLLATERAL INHERITANCE TAX.

The receipts from the collateral inheritance tax continue one of the principal sources of revenue. They rank fourth in importance among those that regularly contribute to the State's income. Receipts from counties, fees from State officers and corporation taxes, each exceed the receipts from the collateral inheritance tax. The increase in this tax was \$38,200.22, or about twenty per cent over the preceding period.

The Twenty-ninth General Assembly made no change in the law relating to the collection of this tax, and the difficulties remain as related in former reports. A bill was prepared by this department, its provisions being approved by the Attorney-General, and it was introduced in both branches of the last general assembly. It was not designed to radically change the present statutes, but to make them conform to the decisions of the supreme court, where disputed points had been determined by that tribunal, and where they had not been so determined, to conform to the opinions of the Attorney-General. In the House it was reported from the committee but so changed that it was generally thought best not to pass it, and it was indefinitely postponed. The Senate, observing the position taken by the House, did not report the measure out of the committee.

While there is considerable revenue derived from this source, there is much inequity existing in the enforcement of the law.

There are counties in the State from which steady returns are made. Many estates are reported and much tax is received, everything indicating that the officers, attorneys, and those generally connected with the settlement of estates, are in accord with the law and are not engaged in an attempt to evade its provisions. In other counties it is very apparent that the opposite is the case. Some counties by reason of their long settlement and the wealth of their people should naturally contribute greater sums to the treasury than those whose settlement is more recent, but in counties differing little in this respect there should not be the difference shown on our records. Delinquencies are often discovered caused by ignorance of the law. Attorneys in charge of estates often admit of this. Some of the officers charged with enforcement make similar admissions. Probably the principal cause is that no point can safely be determined unless one is thoroughly familiar with the whole law and the several decisions of the supreme court. The same question is dealt with in successive acts of the legislature, besides a set of rules promulgated by a commission, which rules are nowhere found in any of the session laws, though they are now published in the Code supplement. It is because of this confusion that we advocated a codification in our last report, and the two years that have since elapsed have in no way changed our position except to strengthen our advocacy of the measure. There should be uniformity in the enforcement of any law. Especially should this be true of revenue laws. To procure uniformity the codification indicated in the printed bill before the Twenty-ninth General Assembly should be enacted.

IOWA STATE COLLEGE OF AGRICULTURE AND MECHANIC ARTS
ENDOWMENT AND INTEREST.

The tables setting forth the transactions in the endowment fund of the Iowa State College of Agriculture and Mechanic Arts show that during the biennial period there were new mortgage bonds made in the sum of \$189,100; that there were paid or sent to the financial agent for foreclosure \$170,750, and that there were in my custody at the close of the period bonds amounting to \$866,450, and cash \$5.89. At last report the bonds amounted to \$648,100 and cash \$1,135.89. But one bond, in the sum of \$1,600, was sent to the financial agent for foreclosure during the last two years. There was collected \$74,241.04

interest, all of which was, on the requisition of Herman Knapp, college treasurer, remitted to him. The interest collections were \$1,347.06 less than for the preceding period.

On July 11, 1901, there was received from the United States government \$25,000, and on July 18, 1900, from the same source, \$25,000, making a total of \$50,000. This sum on various requisitions has also been remitted to the college treasurer. Iowa now receives the maximum \$25,000 annually allowed any state by this government appropriation, known as the Morrill Endowment.

SPECIAL UNIVERSITY, STATE COLLEGE, AND STATE NORMAL TAX.

Special levies for the State University and State College of Agriculture and Mechanic Arts have varied during the period covered by this report. During the last half of the year 1901 and all of 1902 the collections were on a one-tenth of one mill levy, and during the first half of 1903 they were on a levy of one-fifth of one mill. The State Normal School during the latter period has had a levy of one-tenth of one mill.

The collections for the period were:

State University.....	\$ 145,697.06
State College.....	143,762.48
State Normal.....	16,000.00
Total.....	\$ 322,307.45

For preceding period:

State University.....	\$ 108,713.28
State College.....	30,498.91
Total	\$ 139,212.19

On account of these institutions there was disbursed from the proceeds of these collections during fiscal period:

State University.....	\$ 143,275.00
State College.....	143,762.48
State Normal.....	16,000.00
Total.....	\$ 303,037.48

For preceding period:

State University \$ 137,375.00

From the foregoing it is found that the collection of taxes was increased over the former period \$183,095.26, and the expenditures were increased \$145,662.48.

Respectfully submitted,

G. S. GILBERTSON,
Treasurer of State.

August 5, 1903.

TABULATED STATEMENTS

OF THE

TRANSACTIONS OF THE TREASURY

OF THE

STATE OF IOWA

showing receipts of revenue from all sources, and the disbursements of the same; the collection of the collateral inheritance tax; receipts and disbursements of moneys on account of institutions under the Board of Control; receipts and disbursements of the endowment and interest funds of the Iowa State College of Agriculture and Mechanic Arts; receipts and disbursements of the special tax levied for the State University of Iowa, the Iowa State College, and the State Normal School,

For the Biennial Fiscal Period beginning July 1, 1901, and ending June 30, 1903.

TABLE No. 1.

General Revenue.

Receipts from all Sources, Consolidated.

Receipts from counties—	
State revenue.....	\$3,316,157.70
Insane.....	794,531.60
Blind.....	1,015.95
Deaf.....	2,947.57
Feeble-Minded.....	24,554.79
Orphans' Home.....	49,254.47
Total.....	\$4,188,512.08
Insurance taxes—	
Iowa insurance companies.....	\$ 82,124.18
United States insurance companies.....	891,050.79
Foreign insurance companies.....	32,500.14
Total.....	\$ 475,484.11
Fees from state officers—	
Auditor of state.....	\$ 91,588.75
Clerk of supreme court.....	7,290.55
Dairy commissioner.....	821.00
State entomologist.....	1,450.50
Pharmacy commission.....	28,964.00
Secretary of state.....	317,312.13
Superintendent of public instruction.....	2,365.00
Oil inspectors.....	31,430.19
Total.....	\$ 481,228.12
Fees from itinerant physicians.....	5,000.00
Federal aid to Soldiers' Home.....	121,530.97
Transfer from temporary school fund.....	1,262.85
Receipts from state institutions under board of control.....	163,558.12
Collateral inheritance tax.....	234,664.76
Refund of civil war claim by United States government.....	450,417.89
Refund of Spanish war claim by United States government.....	33,771.66
Refund of Tama Indian quarantine appropriation by United States government.....	7,000.00
Miscellaneous.....	9,124.94
Total revenue received from all sources.....	\$5,177,855.50
Balance on hand July 1, 1901.....	1,145,888.17
Total.....	\$7,321,743.67
Total state auditor's warrants redeemed.....	\$5,751,291.79
Cash balance at close of business June 30, 1903.....	1,570,478.88
Total.....	\$7,321,743.67

TABLE No. 2.

State University Special Tax.

Receipts and Disbursements by Months for the Biennial Period.

RECEIPTS.		DISBURSEMENTS.	
Month of—	Amount	Month of—	Amount.
Balance July 1, 1901	\$ 1,516.47	November 1901	\$ 20,000.00
July 1901	584.56	February 1902	5,275.00
August	715.06	July	20,000.00
September	1,900.24	November	13,100.00
October	14,983.60	December	16,000.00
November	3,553.91	December 1902	52,900.00
December	1,297.43	January	13,000.00
1902		May	3,938.53
January	802.22	Balance June 30, 1903	
February	2,102.32		
March	5,876.18		
April	19,544.82		
May	4,801.10		
June	851.33		
July	730.00		
August	496.65		
September	1,392.92		
October	15,494.74		
November	3,451.00		
December	1,197.01		
1903			
January	784.14		
February	3,416.36		
March	9,583.02		
April	40,853.35		
May	7,747.92		
June	3,462.12		
Total	\$147,213.53	Total	\$ 147,213.53

TABLE No. 3.

State Normal School Special Tax.

Receipts and Disbursements by Months for the Biennial Period.

RECEIPTS.		DISBURSEMENTS.	
Month of—	Amount.	Month of—	Amount.
February 1903	\$ 1,583.38	April 1903	\$ 3,000.00
March	4,705.03	June	13,000.00
April	30,536.26	Balance June 30, 1903	16,545.78
May	4,611.60		
June	1,705.51		
Total	\$ 32,645.78	Total	\$ 32,645.78

TABLE No. 4.

State College Special Tax.

Receipts and Disbursements, by Months, for the Biennial Period.

RECEIPTS.		DISBURSEMENTS.	
Month of—	Amount.	Month of—	Amount.
Balance July 1, 1901	\$ 30,408.91	November 1901	\$ 3,500.00
July 1901	532.35	December	9,287.00
August	645.28	1902	
September	1,853.36	January	9,000.00
October	14,907.34	February	10,640.00
November	3,510.36	March	10,100.00
December	1,130.16	April	5,500.00
1902		June	31.63
January	403.00	August	7,305.00
February	2,054.03	September	6,700.00
March	5,710.67	October	3,500.00
April	10,408.57	November	2,700.00
May	4,752.33	December	5,500.00
June	619.50	1903	
July	710.44	January	8,500.00
August	449.33	February	1,500.00
September	1,370.75	March	2,100.00
October	15,448.28	April	25,000.00
November	3,433.40	May	23,416.35
December	1,152.80	June	2,500.00
1903		Balance June 30, 1903	30,701.04
January	702.23		
February	3,327.04		
March	9,577.43		
April	40,849.61		
May	7,572.01		
June	3,597.74		
Total	\$174,403.82	Total	\$ 174,403.82

TABLE No. 5.

State College Endowment Bonds.

Amount Deposited and Redeemed, by Months, during the Biennial Period.

BONDS DEPOSITED.		BONDS REDEEMED.	
Month of—	Amount.	Month of—	Amount.
Bonds on hand July 1, 1901.....	\$648,100.00	September 1901.....	\$ 17,150.00
July.....	3,500.00	October.....	7,300.00
October.....	6,000.00	November.....	3,900.00
November.....	18,000.00	December.....	13,300.00
December.....	9,300.00	1902.....	
1902.....		January.....	52,400.00
January.....	25,000.00	February.....	3,500.00
February.....	15,800.00	March.....	7,600.00
March.....	27,000.00	June.....	1,600.00
April.....	4,000.00	September.....	800.00
June.....	10,000.00	October.....	1,200.00
July.....	8,300.00	December.....	18,200.00
November.....	2,900.00	1903.....	
December.....	3,500.00	January.....	32,600.00
1903.....		February.....	1,200.00
January.....	15,900.00	March.....	6,500.00
March.....	14,000.00	April.....	3,000.00
April.....	11,000.00	Balance June 30, 1903.....	666,450.00
May.....	8,500.00		
June.....	2,500.00		
Total.....	\$837,200.00	Total.....	\$ 837,200.00

TABLE No. 6.

State College Endowment.

Cash Received and Disbursed, by Months, during the Biennial Period.

CASH RECEIVED.		CASH DISBURSED.	
Month of—	Amount.	Month of—	Amount.
Balance July 1, 1901.....	\$ 1,135.89	September 1901.....	\$ 3,900.00
1901.....		October.....	16,000.00
September.....	17,550.00	November.....	9,000.00
October.....	9,200.00	December.....	2,300.00
November.....	3,400.00	1902.....	
December.....	14,100.00	January.....	45,500.00
1902.....		February.....	19,300.00
January.....	55,120.00	March.....	12,500.00
February.....	3,800.00	April.....	11,000.00
March.....	13,220.00	June.....	1,500.00
April.....	2,600.00	October.....	3,000.00
June.....	1,500.00	November.....	900.00
August.....	1,600.00	December.....	7,000.00
September.....	800.00	1903.....	
October.....	2,100.00	January.....	17,400.00
December.....	18,880.00	February.....	8,100.00
1903.....		March.....	28,700.00
January.....	32,600.00	April.....	3,300.00
February.....	3,800.00	Balance June 30, 1903.....	6.39
March.....	7,300.00		
April.....	8,000.00		
Total.....	\$189,605.89	Total.....	\$ 189,605.89

TABLE No. 7.

State College Endowment Interest.

Received and Disbursed, by Months, for the Biennial Period ending June 30, 1903.

RECEIVED.		PAID HERMAN KNAPP, TREASURER.	
Month of—	Amount.	Month of—	Amount.
Balance July 1, 1901.....	\$ 1,883.25	July 1901.....	\$ 1,883.25
1901.....		1902.....	
September.....	3,219.44	January.....	10,000.00
October.....	1,157.20	May.....	20,000.00
November.....	243.85	June.....	6,284.64
December.....	14,416.76	December.....	2,753.71
1902.....		1903.....	
January.....	15,151.79	March.....	10,000.00
February.....	830.00	June.....	23,839.94
March.....	804.49		
April.....	836.52		
May.....	74.40		
August.....	383.86		
September.....	1,414.00		
October.....	530.75		
December.....	15,781.93		
1903.....			
January.....	14,957.94		
February.....	700.51		
March.....	1,205.68		
April.....	473.40		
May.....	220.08		
Total.....	\$ 74,241.04	Total.....	\$ 74,241.04

TABLE No. 8.

Showing Receipts and Disbursements of Morrill Endowment Fund received from the United States Government for the Biennial Period ending June 30, 1903.

[Received in accordance with Act of Congress, approved August 30, 1890.]

RECEIPTS.

July	11, 1901.	Received from the treasurer of the United States.	\$25,000.00
July	18, 1902.	Received from the treasurer of the United States.	25,000.00
Total.....			\$50,000.00

DISBURSEMENTS.

October	2, 1901.	Paid Herman Knapp, treasurer.....	\$10,000.00
January	8, 1902.	Paid Herman Knapp, treasurer.....	5,000.00
June	16, 1902.	Paid Herman Knapp, treasurer.....	10,000.00
December	11, 1902.	Paid Herman Knapp, treasurer.....	15,000.00
May	19, 1902.	Paid Herman Knapp, treasurer.....	10,000.00

Total..... \$50,000.00

TABLE No. 9.

Showing Receipts and Disbursements of Swamp Land Indemnity.

[In accordance with Section 9, Chapter 160, Acts of the Ninth General Assembly and Chapter 146, Acts of the Twenty-eighth General Assembly.]

RECEIPTS.		
July 1, 1901.	Balance on hand.....	\$ 9,773.95
July 12, 1901.	Received from Gov. L. M. Shaw for Wright Co.	939.23
October 30, 1901.	Received from Gov. L. M. Shaw for Webster Co.	351.20
October 30, 1901.	Received from Gov. L. M. Shaw for Hamilton Co.	201.60
May 8, 1903.	Received from Gov. A. B. Cummins, Jefferson Co.	230.00
May 8, 1903.	Received from Gov. A. B. Cummins, Keokuk Co.	272.23
May 20, 1903.	Received from Gov. A. B. Cummins, Henry Co.	50.00
May 20, 1903.	Received from Gov. A. B. Cummins, Dubuque Co.	194.75
May 20, 1903.	Received from Gov. A. B. Cummins, Cedar Co.	100.00
Total		\$12,137.95

DISBURSEMENTS.		
September 9, 1901.	Paid to Webster Co.	\$ 9,623.55
September 11, 1901.	Paid to Wright Co.	939.23
September 12, 1901.	Paid to Humboldt Co.	50.40
November 18, 1902.	Paid to Webster Co.	351.20
November 19, 1902.	Paid to Dallas Co.	100.00
December 20, 1902.	Paid to Hamilton Co.	201.60
June 3, 1903.	Paid to Cedar Co.	100.00
June 5, 1903.	Paid to Dubuque Co.	194.75
June 10, 1903.	Paid to Jefferson Co.	230.00
June 12, 1903.	Paid to Keokuk Co.	272.23
June 20, 1903.	Paid to Henry Co.	50.00
Total		\$12,137.95

TABLE No. 10.

Showing Receipts and Disbursements of Temporary School Fund.

[In accordance with the provisions of Section 2839 of the Code.]

RECEIPTS.		
September 4, 1901.	Auditor of state's apportionment order.....	\$ 270.39
January 15, 1902.	From permanent school fund to correct error	49.88
March 7, 1902.	Auditor of state's apportionment order	321.72
September 4, 1902.	Auditor of state's apportionment order	321.72
March 3, 1903.	Auditor of state's apportionment order	349.02
Total		\$ 1,312.73

DISBURSEMENTS.		
September 4, 1901.	Transfer to general revenue.....	\$ 270.39
January 16, 1902.	Paid treasurer of Winnebago Co.	49.88
March 7, 1902.	Transfer to general revenue.....	321.72
September 4, 1902.	Transfer to general revenue.....	321.72
March 8, 1903.	Transfer to general revenue	349.02
Total		\$ 1,312.73

TABLE No. 11.

Showing Disbursements of Permanent School Fund.

[In accordance with Sections 1801 and 2838 of the Code.]

Balance on hand July 1, 1901.....	\$ 63.94
DISBURSEMENTS.	
January 15, 1902. Transfer to temporary school fund to correct error	
April 5, 1901.....	\$ 49.88
January 16, 1902. Paid treasurer of Louisa Co	13.46
Total.....	\$ 63.94

TABLE No. 12.

Recapitulation for the Biennial Period ending June 30, 1903, showing balance July 1, 1901, receipts, total amount available, disbursements and balance on hand at close of the period in each of the several funds.

FUND.	Balance July 1, 1901.	Receipts.	Total.	Disbursements.	Balance June 30, 1903.
General revenue.....	\$1,143,888.17	\$3,177,855.50	\$7,321,743.07	\$5,751,264.79	\$ 1,570,478.88
State University special tax	1,516.47	145,697.06	147,213.53	143,275.00	3,938.53
State Normal School special tax		32,645.78	32,645.78	16,000.00	16,645.78
State College special tax	30,498.91	143,964.61	174,463.52	143,782.48	30,701.14
State College endowment bonds	643,100.00	189,100.00	837,200.00	170,750.00	666,450.00
State College endowment cash	1,135.89	188,470.00	189,605.89	189,600.00	5.89
State College endowment interest	1,883.25	72,357.79	74,241.04	74,241.04	
State College Morrill endowment		50,000.00	50,000.00	50,000.00	
Swamp land indemnity	9,775.65	2,359.91	12,135.56	12,137.96	
Temporary school		1,312.73	1,312.73	1,312.73	
Permanent school	63.94		63.94	63.94	
Total	\$1,836,864.05	\$7,003,762.43	\$8,840,627.46	\$6,852,407.24	\$ 2,088,220.12

DIVISION

General Revenue

TABLE No. 13.

Showing Quarterly Receipts and Disbursements of General Fund between
July 1, 1901, and June 30, 1903.

RECEIPTS.

July	1, 1901.	Cash on hand.....	\$1,143,888.17	
September 30, 1901.		Revenue received from July 1 to date.....	203,370.49	
December 31, 1901.		Revenue received from October 1 to date...	700,161.16	
March	31, 1902.	Revenue received from January 1 to date...	637,954.36	
June	30, 1902.	Revenue received from April 1 to date.....	999,137.02	
September 30, 1902.		Revenue received from July 1 to date.....	869,755.07	
December 31, 1902.		Revenue received from October 1 to date...	708,765.29	
March	31, 1903.	Revenue received from January 1 to date...	769,455.95	
June	30, 1903.	Revenue received from April 1 to date.....	1,223,216.16	
Total.....				\$7,321,743.07

DISBURSEMENTS.

September 30, 1901.		State warrants redeemed for quarter.....	\$ 578,744.42	
December 31, 1901.		State warrants redeemed for quarter.....	751,147.65	
March	31, 1902.	State warrants redeemed for quarter.....	682,321.97	
June	30, 1902.	State warrants redeemed for quarter.....	783,418.95	
September 30, 1902.		State warrants redeemed for quarter.....	765,508.48	
December 31, 1902.		State warrants redeemed for quarter.....	837,975.64	
March	31, 1903.	State warrants redeemed for quarter.....	701,112.26	
June	30, 1903.	State warrants redeemed for quarter.....	651,057.42	
June	30, 1903.	Cash on hand.....	1,670,478.88	
Total.....				\$7,321,743.07

I. RECEIPTS OF TAXES FROM COUNTIES.

TABLE No. 14—ADAIR COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 11, 1901	\$ 153.98				\$ 21.81		\$ 6.44	\$ 6.18		\$ 195.36
Aug. 9, 1901	87.60	600.00					3.37	3.37		694.34
Sept. 16, 1901	502.50	176.80					19.31	19.31		717.92
Oct. 17, 1901	2,122.13	762.00			22.72		89.50	89.50		3,065.85
Nov. 9, 1901	847.73						32.58	32.58		912.89
Dec. 9, 1901	226.32						8.23	8.23		242.88
Jan. 15, 1902	524.03				25.32		14.23	5.32		569.55
Feb. 7, 1902	305.59	653.20					14.96	11.56		988.33
Mar. 19, 1902	1,145.51						45.45	45.45		1,236.41
April 21, 1902	3,638.25	652.00			31.12		134.75	134.75		4,590.87
May 8, 1902	292.27						10.82	10.82		313.91
June 12, 1902	135.60						5.03	5.03		145.66
Total	\$ 9,989.51	\$ 2,844.00			\$ 102.97		\$ 385.39	\$ 372.10		\$ 18,698.97

July 21, 1902	\$ 128.14	\$ 623.20			\$ 42.30		\$ 4.74	\$ 4.74		\$ 803.12
Aug. 11, 1902	266.31						9.58	8.81		284.70
Sep. 17, 1902	411.50			\$ 3.08			15.23	15.23		445.04
Oct. 22, 1902	3,006.93	612.00			15.24		114.39	114.39		3,862.95
Nov. 17, 1902	331.25						12.27	12.27		355.79
Dec. 18, 1902	253.97						8.81	8.81		271.59
Jan. 17, 1903	243.69	600.40			27.61		8.86	5.75		885.81
Feb. 16, 1903	498.33						28.47	28.47	\$ 14.24	569.51
Mar. 16, 1903	998.12						57.04	28.52		1,140.72
April 23, 1903	5,331.78	605.20			27.50		311.66	311.66	155.83	6,773.63
May 16, 1903	191.55						10.94	10.94	5.47	218.90
June 11, 1903	164.76						7.21	6.95	2.00	180.98
Total	\$ 11,856.33	\$ 2,440.80		\$ 3.08	\$ 112.65		\$ 588.70	\$ 585.06	\$ 206.12	\$ 15,792.74
Grand total	21,845.84	5,284.80		3.08	215.62		974.09	957.16	206.12	29,486.71

TABLE No. 15—ADAMS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 5, 1901	\$ 162.37	\$ 31.23					\$ 6.25	\$ 6.25		\$ 206.10
July 13, 1901			\$ 1.70		\$ 33.12					\$ 37.82
Aug. 5, 1901	66.02	12.70					2.54	2.54		83.80
Sept. 9, 1901	236.43	45.46					9.10	9.10		300.09
Oct. 15, 1901	3,304.13	604.77					120.94	120.94		4,150.73
Nov. 9, 1901	317.01	72.50					14.50	14.50		478.51
Dec. 9, 1901	69.63	13.43					2.68	2.68		88.42
Jan. 15, 1902	236.85	42.90					6.61	1.12		287.48
Jan. 20, 1902					25.60					25.60
Feb. 12, 1902	309.59	55.25					10.70	10.44		379.98
Mar. 17, 1902	728.87	134.98					26.99	26.99		917.83
April 26, 1902	3,552.94	657.95					131.59	131.59		4,474.07
May 3, 1902	148.91									148.91
May 14, 1902	43.39	8.06					1.79	1.79		60.93
June 14, 1902	87.81	16.18					3.25	2.69		109.93
Total	\$ 9,322.95	\$ 1,696.31	\$ 1.70		\$ 61.72		\$ 336.94	\$ 330.63		\$ 11,750.25

ADAMS COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 10, 1902	\$ 112.33	\$ 20.80					\$ 4.16	\$ 4.16		\$ 141.45
Aug. 7, 1902	117.57	21.77					4.35	4.35		148.04
Sep. 10, 1902	404.67	74.94					14.99	14.99		509.59
Oct. 28, 1902	2,984.38	543.41					108.68	108.68		3,695.15
Nov. 13, 1902	322.67	32.17					6.43	6.43		367.70
Dec. 9, 1902	110.60	17.99					3.59	3.59		135.77
Jan. 12, 1903	50.08	9.24					1.80	1.80		62.92
Feb. 16, 1903	307.65	42.51					18.25	18.25	\$ 0.75	396.41
Mar. 16, 1903	727.98	103.99					41.59	41.59	20.78	935.93
April 25, 1903	5,125.36	706.85					282.74	282.74	141.36	6,539.05
May 6, 1903	33.95	4.85					1.92	1.92	.96	43.61
June 12, 1903	144.00	20.51					8.18	8.18	4.09	184.96
Total....	\$ 10,391.25	\$ 1,599.03					\$ 496.68	\$ 496.68	\$ 176.94	\$ 13,160.58
Grand total	19,714.20	3,295.34	\$ 1.70		\$ 61.72		833.62	827.31	176.94	24,910.83

TABLE No. 16—ALLAMAKEE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 9, 1901	\$ 220.84						\$ 7.94	\$ 5.41		\$ 234.19
Aug. 28, 1901	101.11						3.77	3.10		107.98
Sept. 9, 1901	182.62						7.00	6.67		204.84
Oct. 16, 1901	2,554.29				\$ 8.55		77.91	76.73		2,704.93
Nov. 16, 1901	400.21						14.79	12.74		427.74
Dec. 10, 1901	220.07	\$ 1,000.00					6.90	5.97		1,232.94
Jan. 13, 1902	87.84	500.00					7.03	6.30		601.17
Feb. 10, 1902	666.50						24.70	24.42		715.68
Mar. 13, 1902	2,022.48						59.50	54.32		2,133.31
April 17, 1902	3,739.18						139.35	136.18		4,013.71
May 10, 1902	218.60						2.05	1.86		240.62
June 7, 1902	185.01	1,000.00			18.11		6.87	6.61		1,198.49
Total....	\$ 10,594.75	\$ 2,500.00			\$ 26.66		\$ 353.93	\$ 340.31		\$ 13,815.65

July 11, 1902	\$ 159.66						\$ 5.06	\$ 4.75		\$ 149.47
Aug. 11, 1902	75.26						2.80	2.80		80.86
Sept. 17, 1902	609.99						3.42	3.36		627.60
Oct. 13, 1902	1,952.52	\$ 1,000.00			\$ 10.83		72.29	72.11		3,006.92
Nov. 15, 1902	463.53	500.00					17.15	16.09		966.82
Dec. 19, 1902	334.90						11.72	11.01		357.64
Jan. 16, 1903	271.72						9.83	8.77		290.32
Feb. 13, 1903	885.71						47.05	47.05	\$ 21.27	981.08
Mar. 16, 1903	2,311.84						99.68	99.68	48.93	2,560.13
April 21, 1903	4,539.83						257.66	257.66	127.21	5,182.36
May 13, 1903	415.66						22.97	22.23	10.83	471.69
June 18, 1903	194.15						10.88	10.88	5.24	221.15
Total....	\$ 12,174.82	\$ 1,500.00			\$ 10.83		\$ 500.51	\$ 556.39	\$ 213.48	\$ 15,016.03
Grand total	22,769.57	4,000.00			37.49		914.44	396.70	213.48	28,831.68

TABLE No. 17—APPANOOSE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 174.07	\$ 3,784.36					\$ 6.54	\$ 6.54		\$ 3,971.51
Aug. 10, 1901	185.56						6.92	6.94		189.42
Sept. 12, 1901	383.87						14.57	14.57		413.01
Oct. 19, 1901	2,487.17	1,238.25			\$ 192.11	\$ 321.94	106.48	106.48		4,452.43
Nov. 19, 1901	1,333.50						53.00	53.00		1,489.50
Dec. 26, 1901	275.09						9.94	9.94		294.97
Jan. 20, 1902	154.69						4.75	2.84		162.28
Feb. 14, 1902	494.87	1,141.05				20.00	18.25	18.25		1,692.42
Mar. 25, 1902	736.75						38.61	38.61		813.97
April 19, 1902	3,316.73						122.72	122.72		3,562.17
May 17, 1902	1,085.11						40.11	40.11		1,165.33
June 14, 1902	410.71						10.67	5.11		426.49
Total....	\$ 11,088.12	\$ 6,163.66			\$ 192.11	\$ 341.94	\$ 432.56	\$ 425.11		\$ 18,643.50

July 15, 1902	\$ 261.94						\$ 8.96	\$ 6.93		\$ 277.83
Aug. 11, 1902	110.78						3.92	3.92		118.62
Sept. 11, 1902	275.23						10.03	10.03		295.35
Oct. 25, 1902	2,430.61						103.13	103.13		2,686.87
Nov. 19, 1902	1,439.06						54.26	54.26		1,577.58
Dec. 12, 1902	251.62						9.52	9.52		280.66
Jan. 17, 1903	171.67	\$ 4,993.99			\$ 110.17	\$ 324.00	4.96	4.23		5,009.02
Feb. 13, 1903	504.54						23.68	23.68	\$ 14.34	576.24
Mar. 23, 1903	1,203.13						68.20	68.20	84.10	1,373.68
April 25, 1903	4,485.53						274.37	274.37	137.19	5,171.46
May 18, 1903	1,296.74						73.63	73.63	36.82	1,480.82
June 18, 1903	210.10						9.85	9.22	3.08	232.25
Total....	\$ 12,731.00	\$ 4,993.99			\$ 110.17	\$ 324.00	\$ 640.54	\$ 646.15	\$ 225.53	\$ 19,680.38
Grand total	23,819.12	11,157.65			302.28	665.94	1,082.10	1,071.26	225.53	38,323.81

TABLE No. 18—AUDUBON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 16, 1901	\$ 117.76						\$ 4.50	\$ 4.50		\$ 153.72
Aug. 10, 1901	98.79	\$ 392.80		\$ 3.39			3.83	3.83		502.64
Sept. 17, 1901	539.07						12.21	12.21		569.49
Oct. 15, 1901	3,290.18				5.01		126.54	126.54		3,548.27
Nov. 15, 1901	278.03	362.80					10.62	10.15		661.60
Dec. 13, 1901	105.73						4.06	4.06		119.85
Jan. 2, 1902	122.73						4.65	4.65		132.04
Feb. 12, 1902	302.99	342.00			8.27		11.21	11.28		675.75
Mar. 15, 1902	1,085.98						31.91	31.91		1,149.80
April 16, 1902	3,587.10				9.65		132.90	132.90		3,862.85
May 13, 1902	185.80						6.84	6.84		199.48
June 2, 1902	103.03	422.80					3.77	3.77		533.37
Total.	\$ 9,817.19	\$ 1,540.40		\$ 3.39	\$ 39.87	\$ 10.32	\$ 353.04	\$ 362.64		\$ 12,666.85

AUDUBON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 11, 1902	\$ 123.76				\$ 17.84		\$ 4.55	\$ 4.55		\$ 150.70
Aug. 14, 1902	82.29	\$ 414.40		\$ 4.44			3.12	3.12		507.37
Sept. 16, 1902	899.41						23.82	23.82		917.05
Oct. 20, 1902	3,006.70	390.40			5.73		111.35	111.35		3,625.53
Nov. 17, 1902	592.23						21.91	21.91		636.05
Dec. 13, 1902	113.59						4.15	4.15		121.83
Jan. 2, 1903	46.97						1.60	1.60		50.17
Feb. 16, 1903	364.98	473.20			9.21		20.84	20.84	\$ 10.44	899.51
Mar. 17, 1903	1,003.88						43.14	43.14	21.63	1,111.79
April 21, 1903	4,993.66	469.00		1.90	9.24		279.92	279.92	140.09	6,077.13
May 15, 1903	285.82						16.29	16.29	8.13	326.53
June 1, 1903	173.52						9.85	9.85	4.92	198.14
Total	\$ 11,561.80	\$ 1,746.00		\$ 5.74	\$ 42.02		\$ 540.54	\$ 540.54	\$ 185.21	\$ 14,621.85
Grand total	21,378.99	3,266.40		9.13	81.89	\$ 10.32	893.58	893.18	185.21	26,718.70

TABLE No. 19—BENTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 5, 1901	\$ 94.06									
Aug. 3, 1901	139.10						\$ 3.64	\$ 3.61		\$ 101.31
Sept. 9, 1901	409.16						5.44	5.42		149.96
Sept. 13, 1901		\$ 1,432.80	\$.70		\$ 91.52	\$ 30.00	16.32	16.31		441.79
Oct. 17, 1901	5,947.97									1,555.02
Nov. 12, 1901	604.14						252.01	251.89		6,451.87
Dec. 7, 1901	310.53						24.16	24.03		652.33
Jan. 9, 1902	77.84						11.67	11.67		333.87
Feb. 14, 1902	834.71						3.04	2.98		83.86
Mar. 10, 1902		1,574.40					30.91	30.84		896.46
Mar. 17, 1902	2,529.60				88.28	50.00				1,712.68
April 22, 1902	9,273.08						93.79	93.68		2,717.07
May 8, 1902		1,693.80					361.17	361.02		9,995.27
May 16, 1902	332.54						12.47	12.45		1,638.80
May 27, 1902		1,544.40	40.89	\$ 1.30	40.49	30.00				357.46
June 16, 1902	115.86						4.49	4.48		1,657.08
Total	\$ 20,668.59	\$ 6,190.40	\$ 41.59	\$ 1.30	\$ 220.29	\$ 110.00	\$ 819.11	\$ 818.88		\$ 28,899.66

Aug. 13, 1902	\$ 66.95									
Sept. 9, 1902	221.64						\$ 2.53	\$ 2.54		\$ 72.02
Oct. 17, 1902	5,911.93						8.43	8.43		233.55
Oct. 17, 1902		\$ 3,190.40	\$ 15.59	\$ 3.70			237.74	237.63		6,387.30
Nov. 13, 1902	1,252.33				\$ 77.34	\$ 30.00	48.04	47.95		3,317.03
Dec. 13, 1902	155.53						5.37	5.33		1,343.32
Jan. 12, 1903	70.79						2.95	2.94		166.26
Jan. 25, 1903		1,735.87	80.07		146.99					76.68
Feb. 11, 1903	932.40						53.15	53.13	\$ 26.49	1,962.93
Feb. 11, 1903		1,731.00								1,065.17
Mar. 13, 1903	8,542.89						202.33	202.24	101.03	1,731.00
Apr. 18, 1903	12,394.95						731.63	731.55	365.70	4,043.49
May 9, 1903	447.06						25.86	25.85	12.89	14,163.83
June 6, 1903	182.94						10.80	10.75	5.29	511.66
June 17, 1903		1,859.20			41.24					209.78
Total	\$ 25,119.44	\$ 8,516.47	\$ 95.66	\$ 3.70	\$ 265.57	\$ 30.00	\$ 1,828.88	\$ 1,828.34	\$ 511.40	\$ 37,199.46
Grand total	45,788.03	14,706.87	137.25	5.00	485.86	140.00	2,147.99	2,146.72	511.40	66,069.12

TABLE No. 20.—BLACK HAWK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 17, 1901	\$ 290.74						\$ 8.40	\$ 8.40		\$ 297.54
Aug. 15, 1901	228.59						8.72	8.65		245.96
Sept. 17, 1901	711.18						26.92	26.92		765.02
Oct. 19, 1901	6,286.51						281.25	281.25		6,849.01
Nov. 18, 1901	509.64	\$ 2,813.60					19.04	18.27		3,300.55
Dec. 18, 1901	322.59						11.27	11.23		845.09
Jan. 15, 1902	354.22						12.04	5.84		372.10
Feb. 20, 1902	1,789.72						59.25	40.71		1,889.68
Mar. 15, 1902	2,871.13	1,567.60					101.39	80.65		4,620.82
April 22, 1902	2,731.19						399.85	399.78		10,530.82
May 15, 1902	651.11						21.80	10.79		683.70
June 16, 1902	434.13	1,666.40					15.48	11.20		2,127.21
Total	\$ 24,110.80	\$ 6,047.60					\$ 965.41	\$ 903.69		\$ 32,027.50

July 12, 1902	\$ 138.55						\$ 5.04	\$ 5.04		\$ 148.63
Aug. 12, 1902	548.90						19.83	11.81		1,391.91
Sept. 13, 1902	602.67	\$ 1,714.40	\$ 9.51		\$ 158.79	\$ 191.07	22.28	22.28		2,301.63
Oct. 17, 1902	7,332.58						310.93	310.93		7,954.44
Nov. 14, 1902	604.69						22.11	18.99		645.79
Dec. 17, 1902	501.59						13.66	11.45		526.70
Jan. 15, 1903	141.54	1,788.80		\$ 8.67	29.46	350.00	5.04	4.54		2,328.05
Feb. 26, 1903	1,289.59						65.09	55.89	\$ 25.61	1,436.12
Mar. 11, 1903	2,203.63						125.65	125.65	62.69	2,517.62
April 8, 1903	10,486.72						848.14	848.14	423.24	10,486.72
Apr. 27, 1903	3,305.58	1,821.60					20.30	20.03	9.98	7,246.70
May 15, 1903	362.02	1,967.60					10.99	11.02	5.60	2,379.93
June 12, 1903	191.18									218.79
Total	\$ 27,709.18	\$ 7,292.40	\$ 9.51	\$ 8.67	\$ 188.25	\$ 541.07	\$ 1,469.06	\$ 1,445.77	\$ 527.12	\$ 39,191.03
Grand total	51,819.98	13,340.00	9.51	8.67	188.25	541.07	2,434.47	2,349.46	527.12	71,218.53

TABLE No. 21—BOONE.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 9, 1901	\$ 174.05						\$ 6.53	\$ 6.53		\$ 187.11
Aug. 14, 1901	171.42	\$ 1,376.80		\$ 35.52			6.55	6.55		1,596.84
Sept. 13, 1901	1,301.84						23.24	23.24		1,348.32
Oct. 19, 1901	4,945.57					\$ 550.00	188.97	188.97		5,883.51
Nov. 14, 1901	315.15	1,316.40					11.70	11.70		1,654.95
Dec. 16, 1901	319.25						10.85	10.85		340.95
Jan. 15, 1902	484.20						17.38	8.10		509.68
Feb. 19, 1902	712.79	1,362.00					26.81	26.81		2,127.41
Mar. 24, 1902	1,662.35						280.00	61.32		2,064.90
April 30, 1902	6,469.90	1,380.00					738.00	239.37		9,064.64
May 17, 1902	259.34						150.00	9.10		418.54
June 14, 1902	943.13			25.08			8.82	8.82		1,141.62
Total	\$ 17,754.92	\$ 5,485.20		\$ 60.60		\$ 1,876.77	\$ 610.14	\$ 600.86		\$ 26,338.56

BOONE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 11, 1902	\$ 148.10				\$ 88.75	\$ 130.00	\$ 5.37	\$ 5.37		\$ 377.59
Aug. 12, 1902	148.39	\$ 1,475.60				120.00	5.39	5.39		1,754.77
Sept. 12, 1902	957.12			\$ 9.78		120.00	9.23	9.23		1,105.86
Oct. 23, 1902	5,390.17	1,492.00				120.00	199.80	199.80		7,400.77
Nov. 22, 1902	382.76	28.18				120.00	13.92	13.92		558.78
Dec. 12, 1902	289.77					120.00	9.31	9.31		428.39
Jan. 14, 1903	234.65	1,547.60			110.43	120.00	8.51	8.13		2,029.32
Feb. 14, 1903	897.91	43.83				114.84	51.99	52.03	\$ 25.86	1,186.46
Mar. 16, 1903	2,400.71					110.00	99.23	99.23	49.51	2,818.68
April 29, 1903	8,742.75	1,653.40		15.75		110.00	501.70	501.70	250.88	11,781.18
May 9, 1903	247.28	77.20				110.00	14.01	14.01	7.00	469.50
June 13, 1903	319.32					110.00	15.82	14.99	6.24	466.37
Total	\$ 20,218.93	\$ 6,322.81		\$ 25.53	\$ 199.18	\$ 1,404.84	\$ 933.78	\$ 932.61	\$ 339.49	\$ 30,377.17
Grand total	37,973.85	11,753.01		86.13	199.18	3,281.61	1,543.92	1,533.47	339.49	56,715.73

TABLE No. 22—BREMER COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 118.01						\$ 4.51	\$ 4.51		\$ 127.03
Aug. 9, 1901	82.22	\$ 389.20			\$ 13.38		3.13	3.13		491.06
Sep. 11, 1901	255.33						9.82	9.82		274.97
Oct. 15, 1901	3,665.45				16.33		125.35	125.35		3,932.48
Nov. 11, 1901	303.56	430.00					11.75	11.75		757.06
Dec. 9, 1901	12.96						2.46	2.46		67.88
Jan. 10, 1902	25.60						1.00	1.00		27.60
Feb. 8, 1902	575.97						21.31	21.31		618.59
Mar. 13, 1902	2,559.47	493.20			26.61		79.18	79.18		3,237.64
April 16, 1902	4,251.48						157.34	157.34		4,596.16
May 9, 1902	157.75						5.80	5.80		169.35
June 7, 1902	1,175.69	477.60			7.55		24.98	7.09		1,692.91
Total	\$ 13,233.49	\$ 1,790.00			\$ 63.87		\$ 446.63	\$ 428.74		\$ 15,962.73

July 7, 1902	\$ 124.86						\$ 3.50	\$ 3.50		\$ 131.86
Aug. 6, 1902	71.95						2.61	2.61		77.17
Sept. 9, 1902	309.10						11.45	11.45		332.00
Oct. 18, 1902	3,961.77						131.21	131.16		4,224.14
Nov. 10, 1902	325.68						12.20	12.20		350.08
Dec. 13, 1902	67.18						2.40	2.40		71.98
Jan. 7, 1903	40.16						1.25	.53		41.94
Feb. 13, 1903	1,149.20						65.56	65.56	\$ 32.73	1,313.05
Mar. 16, 1903	2,222.92						126.90	126.90	63.45	2,540.17
April 24, 1903	5,942.45						315.14	315.14	157.56	6,730.29
May 7, 1903	176.36	\$ 976.00			\$ 50.12		9.95	9.95	5.00	1,227.38
June 15, 1903	88.19						4.80	4.80	2.35	100.14
Total	\$ 14,479.82	\$ 976.00			\$ 50.12		\$ 686.97	\$ 686.20	\$ 261.09	\$ 17,140.20
Grand total	27,713.31	2,766.00			113.99		1,193.60	1,114.94	261.09	33,102.93

TABLE No. 23—BUCHANAN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 9, 1901	\$ 961.01					\$ 10.00	\$ 34.03	\$ 33.87		\$ 1,038.91
Aug. 5, 1901	73.71	\$ 1,102.40		\$ 2.03		10.00	2.81	3.02		1,193.97
Sept. 6, 1901	384.47					10.00	14.67	14.66		423.80
Oct. 12, 1901	5,290.79				\$.17	19.67	202.11	202.15		5,684.89
Nov. 8, 1901	370.36	1,174.80					13.85	13.06		1,572.67
Dec. 9, 1901							4.97	4.87		9.84
Jan. 10, 1902	186.13				7.16		31.43	2.72		227.44
Feb. 11, 1902	349.01			.54			13.15	19.21		381.91
Feb. 26, 1902		1,198.80					51.21	47.85		1,198.80
Mar. 13, 1902	1,588.02						229.43	224.59		1,487.08
April 22, 1902	5,374.19	1,262.80			2.47		8.95	8.99		7,093.48
May 7, 1902	245.16						8.76	6.79		253.10
June 12, 1902	242.58									253.13
Total	\$ 14,835.43	\$ 4,738.80		\$ 2.57	\$ 9.80	\$ 49.07	\$ 615.37	\$ 582.88		\$ 20,834.02

July 7, 1902	\$ 330.91					\$ 11.83	\$ 7.86			\$ 350.60
Aug. 5, 1902	120.39	\$ 1,307.20				4.34	3.77			1,438.49
Sept. 18, 1902						13.62	13.00			26.62
Oct. 18, 1902	4,609.52					199.47	199.49			5,022.84
Nov. 12, 1902	1,022.47	1,405.03			14.36	21.91	21.53			2,470.94
Dec. 8, 1902	72.61					1.63	3.52			77.76
Jan. 10, 1903	74.74					2.36	1.92			79.02
Feb. 11, 1903	657.16	1,476.00				34.78	34.00	\$ 16.49		2,232.89
Mar. 16, 1903	1,543.68				14.46	87.50	87.51	43.65		1,762.34
April 17, 1903	7,040.68					449.20	449.19	224.67		8,163.74
May 6, 1903	337.14	1,699.20				18.30	18.12	8.90		2,085.94
June 10, 1903	166.63				4.28	9.25	9.23	4.25		189.36
Total	\$ 15,975.93	\$ 5,887.43			\$ 35.80	\$ 854.19	\$ 849.14	\$ 297.96		\$ 23,900.54
Grand total	30,811.36	10,626.23		\$ 2.57	45.69	\$ 49.67	1,409.57	1,431.52	297.96	44,734.56

TABLE No. 24—BUENA VISTA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 5, 1901	\$ 98.10						\$ 3.54	\$ 3.54		\$ 105.18
Aug. 6, 1901	57.62	\$ 601.20					2.16	2.16		753.14
Sept. 9, 1901	1,072.88						16.86	16.86		1,106.60
Oct. 18, 1901	4,103.38						157.59	157.59		4,418.56
Nov. 9, 1901	178.65	648.00					6.93	6.93		840.61
Dec. 9, 1901	145.33						5.13	5.13		155.59
Jan. 11, 1902	75.24						2.27	1.57		79.08
Feb. 10, 1902	619.06						22.96	22.96		664.98
Mar. 13, 1902	2,007.80						51.47	51.47		2,110.74
April 29, 1902	5,532.93	663.60					206.78	206.78		6,060.09
May 5, 1902	132.96						4.88	4.88		142.72
May 27, 1902				\$ 27.94	\$ 202.68					230.62
June 6, 1902	150.48						5.20	4.32		160.00
Total	\$ 14,224.43	\$ 2,002.80		\$ 27.94	\$ 202.68		\$ 485.77	\$ 484.19		\$ 17,427.81

BUENA VISTA COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 3, 1902	\$ 137.63	\$ 684.00					\$ 5.02	\$ 5.02		\$ 831.67
Aug. 5, 1902	74.62	733.70					2.74	2.74		813.80
Sept. 3, 1902	106.33						3.90	3.90		114.13
Oct. 22, 1902	5,839.48						176.81	176.81		5,743.10
Nov. 10, 1902	282.85	721.20					10.37	10.37		1,024.79
Dec. 6, 1902	191.55						5.96	5.96		203.47
Jan. 10, 1903	34.50						1.05	1.05		36.46
Feb. 3, 1903	927.57	670.00					40.15	24.22	10.38	1,672.32
Mar. 13, 1903	2,045.54						80.70	80.70	40.35	2,247.29
April 25, 1903	7,750.26	758.80					442.78	442.78	221.88	9,616.00
May 5, 1903	175.97						9.89	9.89	4.93	200.68
June 5, 1903	154.96						7.51	7.28	3.03	172.78
Total....	\$ 17,271.26	\$ 3,567.70					\$ 786.88	\$ 770.58	\$ 280.07	\$ 22,676.49
Grand total	31,405.69	5,570.50					1,272.65	1,254.77	280.07	40,104.80

TABLE No. 25—BUTLER COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 24, 1901	\$ 86.10						\$ 3.12	\$ 3.12		\$ 92.34
Aug. 10, 1901	83.90						3.00	3.00		89.90
Sept. 16, 1901	229.58						8.80	8.80		247.16
Oct. 14, 1901	4,059.48						159.30	148.73		4,367.51
Nov. 16, 1901	451.45						17.36	17.36		466.17
Dec. 14, 1901	178.60						6.86	6.86		192.32
Jan. 18, 1902	830.39						25.45	5.80		861.64
Feb. 17, 1902	496.57						16.17	16.17		468.91
Mar. 17, 1902	1,754.98						65.00	65.00		1,884.98
April 28, 1902	6,083.02						233.75	233.75		6,553.52
May 23, 1902	166.93						6.18	6.18		179.29
June 11, 1902	119.54						4.07	3.59		127.20
June 25, 1902		\$ 3,500.00	\$ 28.30	\$ 32.81		\$1,069.68				4,630.79
Total....	\$ 14,483.52	\$ 3,500.00	\$ 28.30	\$ 32.81		\$1,069.68	\$ 549.06	\$ 518.36		\$ 20,181.73

July 8, 1902	\$ 47.08						\$ 1.74	\$ 1.74		\$ 50.56
July 24, 1902	122.41						4.72	4.71		131.84
Aug. 6, 1902	49.53						1.84	1.84		53.21
Sept. 8, 1902	161.79						5.99	5.99		173.77
Oct. 17, 1902	4,507.31						172.87	172.87		4,853.05
Nov. 19, 1902	206.19						9.97	9.97		226.13
Dec. 18, 1902	166.73						6.18	6.18		179.09
Jan. 16, 1903	138.57						4.96	1.68		145.20
Feb. 9, 1903	498.14						23.03	23.03	\$ 14.00	568.20
Mar. 19, 1903	1,835.92						104.96	104.96	52.48	2,093.32
April 20, 1903	8,310.86						487.47	487.47	243.73	9,529.03
May 18, 1903	282.53						16.14	16.14	8.07	322.88
June 18, 1903	141.83			\$ 8.08	\$ 5.94	\$ 390.00	8.09	8.09	4.05	566.08
Total....	\$ 16,468.39			\$ 8.08	\$ 5.94	\$ 390.00	\$ 852.95	\$ 849.67	\$ 322.33	\$ 18,897.36
Grand total	30,951.91	\$ 3,500.00	\$ 28.30	40.89	5.94	1,459.68	1,402.01	1,368.03	322.33	39,079.09

TABLE No. 26—CALHOUN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 16, 1901	\$ 65.39				\$ 47.70	\$ 10.00	\$ 2.52	\$ 2.52		\$ 118.13
Aug. 15, 1901	84.27	1,254.40				10.00	3.26	3.26		1,355.19
Sept. 13, 1901	359.32						13.82	13.82		386.96
Oct. 16, 1901	3,824.84				9.49	20.00	136.50	136.50		4,126.83
Nov. 15, 1901	502.59	1,287.60				10.00	19.31	19.31		1,838.81
Dec. 16, 1901	186.08					10.00	7.19	7.19		210.46
Jan. 15, 1902	376.21				28.87	10.00	13.07	4.02		432.17
Feb. 12, 1902	568.56	36.00				10.00	21.08	21.08		656.72
Mar. 11, 1902	1,548.51	1,251.20				10.00	57.35	57.35		2,924.41
April 15, 1902	5,140.83				16.00	10.00	183.26	183.26		5,533.35
May 15, 1902	276.74	1,225.20				10.00	10.23	10.23		1,532.40
June 16, 1902	302.10					10.00	10.82	8.11		331.03
Total....	\$ 13,234.94	\$ 5,054.40			\$ 102.06	\$ 120.00	\$ 478.41	\$ 466.65		\$ 19,456.46

July 12, 1902	\$ 55.11				\$ 32.52	\$ 10.00	\$ 1.98	\$ 1.98		\$ 101.59
Aug. 16, 1902	88.92	1,162.80					3.24	3.24		1,258.20
Sept. 25, 1902	279.20					43.23	10.15	10.25		342.93
Oct. 15, 1902	4,164.64	36.00				40.00	148.21	148.21		4,589.46
Nov. 17, 1902	722.66	1,105.60				40.00	26.67	26.67		1,921.60
Dec. 16, 1902	308.10					40.00	11.32	11.32		370.74
Jan. 14, 1903	132.32	108.00				40.00	3.78	3.69		314.13
Feb. 16, 1903	494.94	1,018.40				40.00	28.22	28.22	14.09	1,623.87
Mar. 9, 1903	1,639.42					40.00	93.69	93.69	46.83	1,913.63
April 15, 1903	7,292.51	36.00				40.00	405.07	405.07	202.52	8,405.86
May 12, 1903	319.46	1,152.40				40.00	18.16	18.16	9.02	1,557.20
June 9, 1903	245.20					40.00	11.85	11.39	4.08	312.52
Total....	\$ 15,772.48	\$ 4,619.20			\$ 96.95	\$ 413.23	\$ 762.44	\$ 761.89	\$ 276.54	\$ 22,702.73
Grand total	29,007.42	9,673.60			199.01	533.23	1,240.85	1,228.54	276.54	42,159.19

TABLE No. 27—CARROLL COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 548.71				\$ 8.10	\$ 10.00		\$ 6.27		\$ 573.08
Aug. 6, 1901	1,425.48	667.60		\$ 10.71		10.00	\$ 54.40	\$ 54.84		2,223.03
Sept. 16, 1901	1,843.27					10.00	70.91	70.89		1,995.07
Oct. 18, 1901	2,043.07	635.60			2.00	10.00	78.77	78.77		2,853.21
Nov. 13, 1901	198.25					10.00	7.63	7.63		223.51
Dec. 12, 1901	82.96					10.00	3.19	3.19		99.34
Jan. 23, 1902	222.36	700.00			3.98	10.00	19.27	4.97		738.22
Feb. 18, 1902	2,454.98					10.00	16.27	30.41		270.04
Mar. 22, 1902							116.86	116.86		2,688.70
April 21, 1902	3,642.09	738.40		2.05	10.94	20.00	134.89	134.89		4,683.26
May 10, 1902	179.29					10.00	6.65	6.65		202.59
June 10, 1902	253.23					10.00	3.04	2.20		273.47
Total....	\$ 12,903.69	\$ 2,741.60		\$ 12.76	\$ 25.02	\$ 120.00	\$ 511.88	\$ 517.57		\$ 16,832.52

CARROLL COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 17, 1902	\$ 616.49	415.03		\$ 14.35	4.49	10.85	11.47	8.31		1,080.99
Aug. 18, 1902	1,233.31	834.20		9.11	4.22	10.00	45.68	45.68		2,181.20
Sept. 22, 1902	1,517.37					10.00	82.33	82.33		1,692.13
Oct. 20, 1902	1,901.14	894.00			8.49	10.00	70.41	70.41		2,918.45
Nov. 17, 1902	213.17					10.00	7.89	7.89		238.95
Dec. 5, 1902	113.31					10.00	3.40	3.40		130.11
Jan. 17, 1903	137.10					10.00	3.79	3.79		153.62
Feb. 19, 1903	1,054.20	899.60			2.86	10.00	60.13	60.13	\$ 30.07	2,087.35
Mar. 18, 1903	3,317.74					10.00	232.09	232.09	116.04	3,907.96
April 18, 1903	4,256.90	890.40		3.85		10.00	243.25	243.25	121.62	5,769.27
May 13, 1903	957.21				8.26	10.00	54.70	54.70	27.35	1,112.22
June 10, 1903	140.69					10.00	3.01	2.76	.98	157.44
Total	\$ 15,458.63	\$ 3,872.23		\$ 27.31	\$ 22.32	\$ 120.85	\$ 818.56	\$ 813.73	\$ 296.06	\$ 21,429.69
Grand total	23,362.32	6,613.83		40.07	47.34	240.85	1,330.44	1,331.80	296.06	38,262.21

TABLE No. 28—CASS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 13, 1901	\$ 191.69				\$ 63.42		\$ 6.69	\$ 5.70		267.50
Aug. 14, 1901	108.58	\$ 785.60					3.83	3.83		901.84
Sept. 12, 1901	509.57						15.63	15.62		540.82
Oct. 18, 1901	4,996.10	788.80					187.50	187.50		6,159.90
Nov. 13, 1901	546.41						19.99	19.24		585.61
Dec. 12, 1901	247.29						8.90	8.67		264.86
Jan. 17, 1902	15.06	742.40					.63	.60		758.64
Feb. 15, 1902	418.14			\$ 7.20	77.21		15.40	15.32		533.27
Mar. 18, 1902	1,546.89						49.47	49.47		1,645.77
April 23, 1902	6,175.70	808.00			63.11		288.77	288.77		7,624.35
May 17, 1902	354.08									354.08
June 16, 1902	154.02									154.02
Total	\$ 15,263.47	\$ 3,124.80		\$ 7.20	\$ 203.74		\$ 596.73	\$ 594.72		\$ 19,790.66

July 16, 1902	\$ 160.89				\$ 106.96					267.85
Aug. 18, 1902	120.45	\$ 722.83								843.28
Sept. 16, 1902	276.47									276.47
Oct. 18, 1902	5,377.70	922.80			29.54		\$ 170.00	\$ 169.92		6,669.96
Nov. 12, 1902	412.56						14.57	14.57		441.70
Dec. 19, 1902	163.48						5.88	5.88		175.22
Jan. 19, 1903	75.09	960.00			90.81		2.76	2.79		1,131.45
Feb. 17, 1903	475.10						25.97	25.95	\$ 12.11	539.13
Mar. 24, 1903	2,165.47						109.76	109.76	54.72	2,439.71
April 17, 1903	7,871.44	938.80		\$ 2.85	55.12		449.77	449.77	224.89	9,990.64
May 16, 1903	421.58						23.61	23.61	11.50	480.49
June 20, 1903	197.88						11.39	11.39	5.68	226.34
Total	\$ 17,718.11	\$ 3,542.43		\$ 2.85	\$ 282.43		\$ 813.90	\$ 813.62	\$ 308.90	\$ 23,482.24
Grand total	32,981.53	6,667.23		10.05	486.17		1,410.63	1,408.34	308.90	43,272.90

TABLE No. 29—CEDAR COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 163.16									173.45
Aug. 10, 1901	613.63									638.01
Aug. 29, 1901		\$ 668.93			\$ 18.77					687.70
Sept. 9, 1901	728.49									784.53
Oct. 10, 1901	5,122.78									5,531.46
Oct. 12, 1901					11.93					11.93
Nov. 6, 1901		594.79								594.79
Nov. 15, 1901	835.57									893.73
Dec. 9, 1901	216.67									232.73
Jan. 9, 1902	28.51									30.05
Jan. 20, 1902					21.42					21.42
Feb. 3, 1902		625.69	\$ 18.87			\$ 1.94				646.50
Feb. 12, 1902	2,281.03									2,449.99
Mar. 11, 1902	2,893.26									3,107.58
April 7, 1902		36.00			21.39					57.39
April 10, 1902						30.00				30.00
April 14, 1902	5,832.74									6,289.58
May 10, 1902						10.00				10.00
May 13, 1902	431.17									480.92
May 19, 1902		650.40								650.40
May 27, 1902		34.53	16.98							51.51
June 3, 1902	78.26									84.06
Total	\$ 19,225.27	\$ 2,610.34	\$ 35.85		\$ 73.51	\$ 41.94	\$ 730.62	\$ 715.20		\$ 23,432.73

July 8, 1902	\$ 85.38									91.70
July 9, 1902					\$ 11.54		\$ 3.16	\$ 3.16		11.54
July 12, 1902										10.00
July 22, 1902		\$ 57.20			\$ 10.00					67.20
Aug. 5, 1902	150.71				10.00		5.59	5.43		161.73
Aug. 6, 1902		583.12								593.12
Sept. 2, 1902	275.40						10.20	10.20		295.80
Sept. 12, 1902							10.00			10.00
Oct. 4, 1902							10.00			10.00
Oct. 8, 1902					20.02					20.02
Oct. 15, 1902	5,464.33									5,493.89
Oct. 18, 1902		10.19					214.78	214.78		10.19
Oct. 25, 1902		229.60								229.60
Nov. 10, 1902		394.44								394.44
Nov. 11, 1902										10.00
Nov. 12, 1902	708.49						10.00			760.97
Dec. 6, 1902							26.24	26.24		10.00
Dec. 13, 1902	214.72						10.00			230.36
Jan. 6, 1903	21.66						7.82	7.82		23.28
Jan. 14, 1903		660.40					.81	.81		688.73
Jan. 23, 1903					26.33					10.00
Jan. 28, 1903		33.00					10.00			36.00
Feb. 9, 1903	1,279.37									1,462.14
Mar. 5, 1903							73.11	73.11	\$ 36.55	20.00
Mar. 10, 1903	4,201.51									4,801.73
April 13, 1903					\$.65		240.09	240.09	120.04	10.65
April 15, 1903	8,910.99						533.65	533.65	266.27	10,244.56
April 17, 1903		670.00								670.00
April 20, 1903					14.85					14.85
April 29, 1903		31.00								31.00
May 4, 1903							10.00			10.00
May 6, 1903	310.51									354.86
June 3, 1903	115.80						17.74	17.74	8.87	131.09
Total	\$ 21,738.87	\$ 2,676.95		\$.65	\$ 72.74	\$ 120.00	\$ 1,139.44	\$ 1,139.28	\$ 434.52	\$ 27,322.45
Grand total	40,964.14	5,287.29	\$ 35.85	.65	146.25	161.94	1,870.06	1,854.48	434.52	50,755.18

TABLE No. 30—CERRO GORDO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 24, 1901	\$ 190.10					\$ 20.00	\$ 7.26	\$ 6.95		\$ 224.31
Aug. 22, 1901	94.17	\$ 447.20				20.00	3.55	3.15		568.07
Sept. 24, 1901	289.37					20.00	11.15	11.08		331.60
Oct. 21, 1901	1,484.74			\$ 8.27		20.00	77.80	77.72		1,668.58
Nov. 29, 1901	3,099.09				\$ 104.16	23.67	119.15	118.98		3,465.05
Dec. 27, 1901	384.77					30.00	14.76	14.68		444.21
Jan. 15, 1902	302.11	430.00			32.18	30.00	10.16	9.65		814.20
Feb. 15, 1902	396.96					30.00	14.72	14.50		456.18
Mar. 17, 1902	911.47					30.00	33.77	33.75		1,008.99
April 21, 1902	3,110.66	449.60				80.00	136.52	136.49		3,863.27
May 22, 1902	3,253.25	529.20			41.42	30.00	120.68	120.63		4,095.28
June 14, 1902	398.71					30.00	14.76	14.74		458.21
Total	\$ 13,915.55	\$ 1,856.00		\$ 8.27	\$ 177.76	\$ 313.67	\$ 564.88	\$ 562.32		\$ 17,397.95

July 16, 1902	\$ 200.41					\$ 30.00	\$ 7.40	\$ 7.88		\$ 245.19
Aug. 11, 1902	134.55				\$ 31.32	30.00	4.99	4.97		205.83
Sept. 9, 1902		\$ 540.00				30.00	5.85	5.85		581.70
Oct. 17, 1902	2,662.90					30.00	114.06	114.04		2,921.09
Nov. 15, 1902	3,010.56				22.86	30.00	111.49	111.46		3,286.40
Dec. 11, 1902	410.94	550.00				38.39	13.66	13.64		1,026.63
Jan. 15, 1903	123.25					40.00	4.71	4.68		175.64
Feb. 9, 1903	1,241.28				27.92	40.00	48.04	31.69	\$ 11.09	1,400.02
Mar. 9, 1903	1,349.47	618.40				40.00	77.05	38.46		2,200.43
April 23, 1903	5,840.41					40.00	368.24	368.24	184.02	6,800.91
May 14, 1903	2,924.21	779.20			53.01	40.00	166.59	166.94	83.39	4,213.79
June 9, 1903	335.99					40.00	19.14	19.14	9.54	423.81
Total	\$ 18,237.09	\$ 2,487.60			\$ 135.11	\$ 428.39	\$ 941.62	\$ 925.13	\$ 326.50	\$ 23,481.44
Grand total	\$ 32,152.64	\$ 4,343.60		\$ 8.27	\$ 312.87	\$ 742.06	\$ 1,506.00	\$ 1,487.45	\$ 326.50	\$ 40,879.39

TABLE No. 31—CHEROKEE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 5, 1901	\$ 85.99				\$ 12.63		\$ 3.31	\$ 3.31		\$ 105.24
Aug. 3, 1901	75.17	\$ 797.00				2.88	2.88	2.86		877.89
Sept. 12, 1901	2,117.77	20				60.00	57.33	57.33		2,292.63
Oct. 12, 1901	3,063.88				6.55	40.00	117.84	117.84		3,346.11
Nov. 11, 1901	460.73	732.80				29.03	15.38	15.38		1,193.32
Dec. 10, 1901	164.39						5.45	5.45		175.26
Jan. 10, 1902	67.70				6.05	30.00	2.43	1.24		107.42
Feb. 6, 1902	459.52	657.60					17.01	17.01		1,151.14
Mar. 10, 1902	1,387.99	72.00				29.36	51.41	51.41		1,592.17
April 14, 1902	6,029.15			\$ 4.25	10.30	101.43	200.22	200.22		6,554.67
May 8, 1902	199.42	766.40					7.39	7.39		960.60
June 6, 1902	190.73					40.00	7.02	6.29		244.04
Total	\$ 14,242.41	\$ 3,026.00		\$ 4.25	\$ 44.53	\$ 329.82	\$ 487.65	\$ 485.73		\$ 18,620.49

CHEROKEE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 10, 1902	\$ 72.40						\$ 2.68	\$ 2.68		\$ 77.76
Aug. 8, 1902	71.73	\$ 761.60			\$ 10.19	\$ 60.97	2.65	2.65		909.79
Sept. 17, 1902	3,279.84			\$ 9.80		60.00	121.49	121.49		3,592.62
Oct. 15, 1902	2,095.19				\$ 9.88	20.00	54.54	54.54		2,232.65
Nov. 14, 1902	549.98					20.00	20.02	20.02		610.41
Dec. 13, 1902	146.98	737.20					4.60	4.60		893.38
Jan. 5, 1903	42.44						1.51	1.26		45.21
Feb. 16, 1903	531.04	354.80				10.00	30.34	30.34	\$ 15.17	971.69
Mar. 14, 1903	1,491.44				\$ 8.31	41.29	85.22	85.22	42.61	1,754.09
April 16, 1903	7,965.90	86.00		\$ 8.54	15.55	10.00	418.30	418.30	209.15	9,081.74
May 13, 1903	215.59	36.00					12.25	12.25	6.08	292.17
June 16, 1903	197.90						9.33	8.59	2.91	218.73
Total	\$ 16,660.43	\$ 1,925.99		\$ 18.34	\$ 42.43	\$ 232.26	\$ 762.93	\$ 761.94	\$ 275.92	\$ 20,680.24
Grand total	30,902.84	4,951.99		22.69	86.96	562.08	1,250.58	1,247.67	275.92	39,300.73

TABLE No. 32—CHICKASAW COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 11, 1901	\$ 95.42						\$ 3.66	\$ 3.25		\$ 102.33
Aug. 15, 1901	429.04	\$ 780.00					11.22	2.50		1,222.76
Sept. 9, 1901	539.96						20.65	20.32		580.93
Oct. 21, 1901	2,657.26						103.12	102.63		2,863.01
Nov. 18, 1901	309.98	722.40					14.23	14.16		1,000.77
Dec. 16, 1901	203.71						7.40	6.50		217.61
Jan. 13, 1902	92.84						3.26	2.49		98.59
Feb. 12, 1902	535.55						19.79	19.73		575.07
Mar. 12, 1902	1,033.46	862.00					40.18	38.82		1,974.46
April 16, 1902	4,132.25						155.47	155.26		4,442.98
May 10, 1902	196.68	927.20					7.30	7.25		1,138.43
June 17, 1902	127.04						4.67	4.51		136.22
Total	\$ 10,883.19	\$ 3,291.60					\$ 390.95	\$ 377.42		\$ 14,443.16

July 12, 1902	\$ 117.78			\$ 5.63	\$.80		\$ 4.25	\$ 3.99		\$ 132.51
Aug. 8, 1902	83.42	\$ 851.60			1.98		3.02	2.81		942.83
Sept. 4, 1902	140.51						5.12	5.02		150.65
Oct. 17, 1902	3,061.45						117.44	117.36		3,296.25
Nov. 21, 1902	390.36	992.24			3.89		14.25	14.25		1,394.99
Dec. 10, 1902	286.63						10.37	10.22		307.27
Jan. 7, 1903	292.04						7.16	7.11		216.30
Feb. 10, 1903	633.45	999.54					34.03	34.03	\$ 15.67	1,721.72
Mar. 9, 1903	1,181.60						66.15	65.89	31.82	1,345.46
April 14, 1903	5,718.72						326.69	326.64	161.56	6,533.61
May 9, 1903	292.36	939.20					16.33	16.33	7.84	1,272.06
June 8, 1903	129.44						7.13	7.13	3.33	147.03
Total	\$ 12,242.80	\$ 3,752.58		\$ 5.69	\$ 6.67		\$ 611.94	\$ 610.78	\$ 220.22	\$ 17,450.68
Grand total	\$ 22,625.99	\$ 7,044.18		\$ 5.69	\$ 6.67		\$ 1,002.89	\$ 988.20	\$ 220.22	\$ 31,893.84

TABLE No. 33—CLARKE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 11, 1901	\$ 50.15				\$ 22.92		\$ 1.89	\$ 1.89		\$ 76.85
Aug. 5, 1901	40.54	\$ 679.20					1.57	1.57		722.88
Sept. 17, 1901	426.51						16.37	16.37		459.25
Oct. 17, 1901	2,392.11						90.79	90.79		2,543.69
Nov. 11, 1901	673.74	729.20					8.53	8.53		1,420.00
Dec. 21, 1901	227.53						8.63	8.15		244.28
Jan. 14, 1902	89.71						2.9	2.37		94.98
Feb. 10, 1902	490.08	670.80					18.22	18.22		1,197.32
Mar. 17, 1902	1,205.48						45.20	45.20		1,295.88
April 17, 1902	3,243.27						103.86	103.86		3,450.99
May 12, 1902	282.83	681.60			47.48		10.41	10.13		1,032.50
June 13, 1902	52.21						.70	.70		53.61
Total.....	\$ 9,144.18	\$ 2,760.80			\$ 70.40		\$ 309.07	\$ 307.78		\$ 12,592.23

July 9, 1902	\$ 47.58						\$ 1.73	\$ 1.73		\$ 51.04
Aug. 14, 1902	57.43	\$ 677.20					2.10	2.10		738.83
Sept. 11, 1902	604.00						6.16	6.16		610.32
Oct. 16, 1902	2,510.05	686.00			\$ 12.29		92.85	92.85		3,394.04
Dec. 2, 1902	427.07						15.76	15.76		453.59
Dec. 12, 1902	285.11						8.24	7.70		301.05
Jan. 14, 1903	20.03						.45	.45		20.93
Feb. 9, 1903	560.11	717.20					81.92	31.92	15.97	1,357.12
Mar. 16, 1903	1,529.51						86.36	86.36	42.35	1,744.58
April 11, 1903	3,961.11	792.80					226.28	226.28	113.14	5,319.61
May 11, 1903	692.29						11.59	11.29	4.93	720.10
June 5, 1903	113.50						5.72	5.62	2.84	127.68
Total....	\$ 10,807.79	\$ 2,873.20			\$ 12.29		\$ 489.16	\$ 488.22	\$ 179.23	\$ 14,849.89
Grand total	19,951.97	5,634.00			82.69		798.23	796.00	179.23	27,442.12

TABLE No. 34—CLAY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 16, 1901	\$ 56.92						\$ 2.19	\$ 2.19		\$ 61.30
Aug. 15, 1901	65.24						2.50	2.50		70.24
Sept. 17, 1901	296.95	\$ 468.00					11.00	11.00		768.95
Oct. 24, 1901	3,874.91						118.96	118.96		4,112.83
Nov. 22, 1901	432.93	467.20					16.19	16.19		932.51
Dec. 17, 1901	108.85						4.19	4.19		117.23
Jan. 18, 1902	84.43						3.25	3.25		90.93
Feb. 20, 1902	370.20						13.71	13.71		397.62
Mar. 17, 1902	867.11	498.00					32.11	32.11		1,429.33
April 24, 1902	4,725.67	453.00					175.02	175.02		5,531.71
May 14, 1902	141.28						5.23	5.23		151.74
June 11, 1902		.93			\$ 19.59					37.15
June 16, 1902	802.34						3.78	3.78		869.90
Total.	\$ 11,886.83	\$ 1,890.13			\$ 19.59		\$ 338.13	\$ 338.13		\$ 14,589.44

CLAY COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 10, 1902	\$ 60.54						\$ 2.24	\$ 2.24		\$ 65.02
Aug. 11, 1902	63.96						2.37	2.37		68.70
Sept. 11, 1902	153.84						5.70	5.70		165.24
Oct. 21, 1902	4,487.53	\$ 478.80					138.05	138.05		5,242.43
Nov. 19, 1902	400.95						14.85	14.85		430.65
Dec. 15, 1902	181.80	551.44					5.90	5.90		745.04
Jan. 21, 1903	148.57	517.00					5.56	5.56		677.29
Feb. 16, 1903	373.41						21.34	21.34	\$ 10.66	426.75
Mar. 16, 1903	1,075.20	96.00					61.44	61.44	30.72	1,264.80
April 28, 1903	6,983.44	557.20					354.60	354.60	177.80	8,427.14
May 15, 1903	119.29	83.00					6.82	6.82	3.41	172.34
June 15, 1903	174.17						9.96	9.96	4.98	199.07
Total....	\$ 4,222.70	\$ 2,177.04					\$ 628.83	\$ 628.83	\$ 227.07	\$ 17,884.47
Grand total	26,109.53	4,067.17		\$ 19.59	\$ 16.63		1,016.96	1,016.96	227.07	32,473.91

TABLE No. 35—CLAYTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 183.84						\$ 6.47	\$ 1.53		\$ 191.84
Aug. 12, 1901	166.78	\$ 913.60					6.41	6.41		1,083.20
Sept. 9, 1901	209.10						10.35	10.35		289.80
Oct. 24, 1901	3,532.20			\$ 43.07	\$ 47.94		146.95	146.95		3,917.11
Nov. 16, 1901	405.20	761.00					26.06	26.06		1,220.12
Dec. 26, 1901	155.16				7.98	\$ 178.08	5.41	5.41		352.04
Jan. 14, 1902	275.75						39.47	37.25		275.75
Feb. 15, 1902	1,088.43				31.41		54.10	54.10		1,196.56
Mar. 11, 1902	1,476.93	797.20					270.80	270.80		2,382.33
April 8, 1902	6,586.49						16.38	16.38		7,128.09
May 8, 1902	442.50	815.00		21.90	38.55	358.69	21.51	20.09		1,710.00
June 18, 1902	1,034.01					399.89				1,475.50
Total.	\$ 15,616.39	\$ 3,288.00		\$ 64.97	\$ 125.88	\$ 936.66	\$ 604.51	\$ 595.93		\$ 21,252.34

July 12, 1902	\$ 134.03						\$ 4.96	\$ 4.96		\$ 143.95
Aug. 11, 1902	146.79	\$ 791.20					5.44	5.44		948.87
Aug. 11, 1902	2,790.55						83.66	12.82		2,837.03
Sept. 11, 1902	446.37						16.52	16.52		479.41
Oct. 20, 1903	3,583.95			\$ 60.12	\$ 44.08		135.14	135.14		3,758.43
Nov. 15, 1902	806.40	900.80					29.87	29.87		1,706.94
Dec. 12, 1902	491.16				24.20	\$ 210.00	16.72	16.72		758.80
Jan. 17, 1903	229.29						6.45	5.17		240.91
Feb. 19, 1903	1,336.78	985.20			49.24	28.11	76.38	76.38	38.20	2,590.29
Mar. 18, 1903	2,900.33						162.86	162.86	81.44	3,007.49
April 22, 1903	5,871.66			23.45	39.20	183.87	335.53	335.53	167.77	6,957.01
May 20, 1903	4,003.08						282.28	282.28	141.14	4,708.78
May 23, 1903		1,122.40								1,122.40
June 15, 1903						120.00				120.00
Total....	\$ 22,240.39	\$ 3,799.60		\$ 83.57	\$ 156.72	\$ 541.98	\$ 1,105.81	\$ 1,083.69	\$ 428.55	\$ 29,440.31
Grand total	37,856.78	7,087.60		148.54	282.60	1,478.64	1,710.32	1,679.62	428.55	50,672.65

TABLE No. 86—CLINTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 200.80		\$.80		\$ 40.47		\$ 8.07	\$ 8.07		\$ 207.21
July 17, 1901	127.06			\$ 27.15		\$ 28.00				282.15
Aug. 6, 1901	385.59	\$ 3,000.00				23.87	4.52	4.52		3,215.90
Sept. 13, 1901	769.40					30.00	14.74	14.74		818.88
Oct. 18, 1901	5,724.06				30.76	30.00	304.06	304.06		6,388.90
Nov. 13, 1901	769.40	\$ 644.00				27.30	27.30			1,254.51
Dec. 14, 1901	1,237.15					42.73	4.38			1,284.26
Dec. 14, 1901	389.22					35.67	14.97	14.97		454.83
Jan. 11, 1902	116.51					40.00	4.24	4.04		206.27
Feb. 12, 1902	735.90			\$ 17.15	41.45	40.00	27.25	27.25		848.35
Mar. 11, 1902	3,376.82	\$ 3,044.80				41.43	125.07	125.07		6,547.19
Apr. 12, 1902	10,038.09	\$ 3,063.20				50.00	498.80	498.80		14,553.96
May 13, 1902	443.30					50.00	16.47	16.47		527.24
June 11, 1902	150.62						4.89	4.88		146.39
Total	\$ 24,117.73	\$12,182.00	\$ 1.70	\$ 44.80	\$ 151.39	\$ 305.97	\$1,063.59	\$1,028.15		\$ 38,081.86

July 8, 1902	\$ 144.25	\$ 8,100.00		\$ 45.80	\$ 46.00	\$ 46.84	\$ 5.34	\$ 5.34		\$ 154.83
Aug. 2, 1902	146.10					82.90	5.40	5.40		3,207.70
Sept. 10, 1902	321.50					11.92	11.92			230.80
Oct. 17, 1902	6,057.70	\$ 3,180.00			35.34	00.00	303.30	303.30		945.14
Oct. 27, 1902										6,750.04
Nov. 14, 1902	769.57					30.00	28.40	28.40		830.37
Dec. 27, 1902	412.37					30.00	15.28	15.28		472.05
Jan. 14, 1903	95.55						3.29	1.01		99.95
Jan. 14, 1903	150.40					46.75	23.23	4.79		229.57
Jan. 30, 1903		\$ 278.80	85							3,279.65
Feb. 12, 1903	895.04		41.20			29.85	40.44	40.44	24.72	1,059.19
Mar. 14, 1903	3,537.07					30.00	202.12	202.12		4,063.33
Apr. 15, 1903	15,394.57					30.00	1,011.00	1,011.00	508.80	18,198.63
Apr. 21, 1903		\$ 3,390.00		37.50		20.00	1,011.00			3,330.60
May 7, 1903	494.80						28.29	28.29	14.13	525.31
June 12, 1903	24.80					40.00	9.73	9.73	4.78	235.79
Total	\$ 28,750.77	\$12,089.00	\$.85	\$ 62.95	\$ 165.61	\$ 381.82	\$1,678.91	\$1,676.36	\$ 650.50	\$ 46,993.27
Grand total	\$2,874.50	\$5,171.00	2.55	107.25	817.00	777.70	\$2,742.50	\$2,701.44	\$50.50	\$5,845.13

TABLE No. 87—CRAWFORD COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 102.78						\$ 6.20	\$ 6.20		\$ 206.91
Aug. 6, 1901	93.80						3.50	3.50		1,047.28
Sept. 9, 1901	384.84	\$ 945.40					14.73	14.74		1,344.28
Oct. 15, 1901	5,313.12						204.39	204.39		5,733.12
Nov. 14, 1901	524.09				11.22		18.96	18.96		594.91
Dec. 12, 1901	184.57						6.39	6.39		197.21
Jan. 14, 1902	308.04						6.81	2.15		344.43
Feb. 6, 1902	417.36				30.48		15.41	15.41		448.68
Mar. 14, 1902	1,955.52						44.08	44.08		1,855.68
Apr. 21, 1902	7,919.96	\$ 888.50					263.32	263.32		8,892.58
May 7, 1902	230.11				97.18		8.14	8.14		335.39
June 11, 1902	105.16						3.82	3.54		112.54
Total	\$16,178.10	\$1,935.20			\$ 119.54		\$ 530.77	\$ 601.85		\$ 19,421.46

CRAWFORD COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 7, 1902	\$ 149.90									\$ 155.26
Aug. 5, 1902	75.38									138.78
Sept. 5, 1902	306.89		\$ 22.42			\$ 30.59				\$ 369.90
Oct. 15, 1902	5,107.84	\$ 650.00								\$ 5,757.84
Nov. 13, 1902	680.04					26.59				706.63
Dec. 12, 1902	279.50									279.50
Jan. 14, 1903	95.42									95.42
Feb. 13, 1903	394.64									394.64
Mar. 11, 1903	1,071.88									1,071.88
Apr. 15, 1903	9,741.85	\$ 4,030.00								\$ 13,771.85
May 7, 1903	207.15									207.15
June 13, 1903	179.73									179.73
Total	\$18,994.37	\$4,650.00	\$ 22.42		\$ 57.15	\$ 946.87	\$ 946.87	\$ 337.85	\$ 33,955.53	\$ 45,376.90
Grand total	35,172.47	6,535.20	22.42		176.60	1,543.64	1,538.72	337.85		45,376.90

TABLE No. 88—DALLAS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 119.47					\$ 30.00	4.53	4.59		\$ 158.65
Aug. 5, 1901	60.45	\$ 449.20				30.00	4.49	4.09		\$ 558.23
Sept. 10, 1901	418.16						16.08	4.08		\$ 438.32
Oct. 16, 1901	5,332.16						204.19	204.19		\$ 5,740.54
Nov. 14, 1901	903.49						25.00	10.78		\$ 939.27
Dec. 13, 1901	206.69	\$ 517.40				5.10	10.20	10.20		\$ 739.59
Dec. 16, 1901										\$ 81.64
Jan. 14, 1902	153.73				\$ 31.64	50.00	6.70	6.71		\$ 202.19
Feb. 8, 1902	544.48	\$ 500.40		18.58			22.02	22.02		\$ 1,157.50
Mar. 14, 1902	1,398.78	72.00					50.73	50.73		\$ 1,521.54
Apr. 17, 1902	7,438.77						275.92	275.92		\$ 8,090.61
May 9, 1902	239.18	\$ 485.20					12.08	12.08		\$ 905.05
June 14, 1902	219.07						7.98	5.80		\$ 232.85
Total	\$ 17,001.83	\$ 2,024.20	\$ 50.22	\$ 200.97	\$ 155.16	\$ 637.99	\$ 633.11		\$ 20,702.98	

July 7, 1902	\$ 104.95					\$ 20.00	3.88	3.88		\$ 132.71
Aug. 11, 1902	60.45	\$ 238.40				30.00	2.67	2.67		\$ 334.61
Sept. 6, 1902	273.73	72.00			\$ 12.37		10.14	10.14		\$ 368.24
Oct. 21, 1902	5,528.37						204.44	204.44		\$ 5,937.25
Nov. 18, 1902	790.89	\$ 642.00					29.51	29.51		\$ 1,462.40
Dec. 17, 1902	380.32	73.08					14.07	14.07		\$ 467.47
Jan. 17, 1903	310.81						11.00	7.10		\$ 328.91
Feb. 14, 1903	623.91	\$ 732.80					35.65	35.65		\$ 1,392.36
Mar. 17, 1903	1,741.82						99.54	99.54		\$ 1,940.90
Apr. 23, 1903	9,854.84						594.91	594.91		\$ 10,944.66
May 14, 1903	854.89	\$ 654.00					22.00	22.00		\$ 1,530.89
June 10, 1903	273.18						13.21	12.61		\$ 299.00
July 30, 1903		55.29								\$ 55.29
Total	\$ 20,533.11	\$ 2,801.17	\$ 19.76	\$ 204.93	\$ 317.31	\$1,010.35	\$1,006.82	\$ 905.92	\$ 2,137.79	\$ 24,640.77
Grand total	37,354.44	4,825.37	69.98	465.90	472.49	1,648.34	1,638.69	905.92		\$ 46,840.77

TABLE No. 39—DAVIS COUNTY.

Date of Payment	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 109.46						\$ 3.98	\$ 3.97		\$ 117.41
Aug. 7, 1901	187.49	\$ 872.70			\$ 9.29	\$ 40.00	7.21	7.21		1,124.10
Sept. 4, 1901	511.43						19.66	19.65		550.74
Oct. 9, 1901	2,413.33					40.00	95.35	95.33		2,644.01
Nov. 11, 1901	483.11	823.31			3.89	20.00	18.55	18.45		1,367.31
Dec. 9, 1901	189.56						7.09	6.92		203.57
Jan. 9, 1902	67.73				3.14	20.00	2.52	2.10		95.49
Feb. 7, 1902	651.27	818.22				20.00	24.01	23.96		1,537.46
Mar. 25, 1902	1,146.39			\$ 5.60		40.00	44.62	44.54		1,231.15
April 25, 1902	2,734.01	919.60			12.67	20.00	101.29	101.24		3,888.81
May 10, 1902	220.72						8.80	8.14		237.16
June 16, 1902	321.25	28.21				40.00	11.84	11.82		413.12
Total ..	\$ 9,035.95	\$ 3,462.04		\$ 5.60	\$ 28.99	\$ 240.00	\$ 344.42	\$ 343.33		\$ 13,460.33

July 16, 1902	\$ 97.61					\$ 20.00	\$ 3.64	\$ 3.51		\$ 124.76
Aug. 25, 1902	95.26	\$ 922.94				20.00	3.40	3.39		1,044.99
Sept. 23, 1902	253.43					20.00	11.56	11.65		296.64
Oct. 25, 1902	2,296.84				\$ 2.78	20.00	55.03	55.06		2,459.74
Dec. 1, 1902	255.04	842.47				20.00	28.57	28.53		1,704.66
Jan. 15, 1903	229.31					20.00	8.30	7.95		265.56
Mar. 2, 1903	53.76				12.28	20.00	2.00	1.97		90.01
Mar. 14, 1903	542.69	838.57				20.00	31.00	31.00	\$ 15.50	1,478.76
Apr. 27, 1903	1,156.13					20.00	66.07	66.07	33.04	1,341.31
May 11, 1903	4,658.69				11.52	20.00	2.610	266.07	132.99	5,355.37
June 29, 1903	307.88	834.80				20.00	17.61	17.61	8.81	1,236.71
Total ..	\$ 10,580.13	\$ 3,468.78			\$ 20.58	\$ 240.00	\$ 532.02	\$ 531.45	\$ 194.24	\$ 15,573.20
Grand total	19,616.08	6,930.82		\$ 5.60	55.57	480.00	876.44	874.78	194.24	29,033.53

TABLE No. 40—DECATUR COUNTY.

Date of Payment	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 9, 1901	\$ 121.06				\$ 18.53		\$ 4.65	\$ 4.65		\$ 148.89
Aug. 6, 1901	83.77	\$ 463.20					3.21	3.19		551.37
Sept. 11, 1901	1,823.78						13.34	13.31		1,850.43
Oct. 15, 1901	2,543.09				7.73		97.79	97.76		2,746.37
Nov. 16, 1901	593.78	557.20					22.66	22.12		1,195.74
Dec. 13, 1901	274.45						10.52	10.11		295.08
Jan. 13, 1902	101.19						3.86	3.80		108.85
Feb. 12, 1902	673.34	552.00			23.31		24.86	24.85		1,298.36
Mar. 20, 1902	1,514.30						56.08	56.08		1,626.36
Apr. 23, 1902	2,451.90						90.58	90.57		2,633.05
May 19, 1902	1,634.64	530.40			8.93		38.06	38.06		1,650.09
June 19, 1902	1,559.41						1.94	1.84		1,563.19
Total ..	\$ 12,774.59	\$ 2,102.80			\$ 53.50		\$ 367.55	\$ 366.34		\$ 15,669.78

DECATUR COUNTY—CONTINUED.

Date of Payment	State.	Insane.	Blind.	Deaf.	Feeble-minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 12, 1902	\$ 118.11				\$ 39.34		\$ 4.36	\$ 4.36		\$ 166.17
Aug. 12, 1902	183.73	\$ 441.20			30.60		6.81	6.79		672.18
Sept. 11, 1902	1,753.54						8.89	9.01		1,771.44
Oct. 20, 1902	1,188.90	461.20			22.57		44.00	43.92		1,760.59
Nov. 19, 1902	1,904.52	11.35					48.32	48.32		1,412.51
Dec. 15, 1902	894.57						32.71	32.57		959.5
Jan. 19, 1903	135.38	472.80			37.03		5.08	5.09		655.38
Feb. 14, 1903	805.99						45.95	45.95	\$ 22.87	920.76
Mar. 16, 1903	1,254.53						71.50	71.50	35.57	1,433.15
Apr. 24, 1903	4,578.53	542.49					175.30	175.30	87.41	5,559.03
May 15, 1903	1,513.51						86.28	86.28	43.04	1,729.11
June 10, 1903	905.27	36.00			17.96		51.75	51.75	25.58	1,088.61
Total ..	\$ 14,639.63	\$ 1,965.04			\$ 147.50		\$ 580.95	\$ 580.84	\$ 214.77	\$ 18,123.73
Grand total	27,414.22	4,067.84			206.00		948.50	947.18	214.77	33,798.51

TABLE No. 41—DELAWARE COUNTY.

Date of Payment	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 3, 1901	\$ 67.59	\$ 20.41					\$ 2.57	\$ 2.37		\$ 92.94
Aug. 10, 1901	109.87	33.81					4.23	4.23		152.14
Sept. 6, 1901	458.45	310.19					42.55	18.34		829.53
Sept. 11, 1901				\$ 18.40	\$ 12.49					25.89
Oct. 11, 1901	3,851.22	1,184.99					148.12	148.12		5,332.45
Nov. 8, 1901	536.31	178.40					22.28	22.28		809.27
Nov. 19, 1901					7.78					7.75
Dec. 9, 1901	105.54	140.47					4.06	4.06		254.13
Jan. 9, 1902	285.15	87.74					10.96	10.96		394.81
Jan. 15, 1902					9.84					9.84
Feb. 6, 1902	422.00	125.03					15.63	15.63		578.29
Mar. 6, 1902	1,238.20	966.87					45.86	45.86		1,696.79
April 9, 1902	6,236.55	2,100.29					257.02	257.02		8,850.68
April 17, 1902				\$ 5.55	17.77					23.32
April 21, 1902						\$ 30.22				30.22
May 7, 1902	238.04	82.08					10.26	10.26		330.64
June 7, 1902	73.06	21.63					2.70	2.70		100.09
June 9, 1902						10.10				10.10
Total.	\$ 13,721.78	\$ 4,651.91		\$ 18.95	\$ 47.85	\$ 40.32	\$ 566.24	\$ 511.83		\$ 19,588.88

July 7, 1902	\$ 115.87	\$ 106.64					\$ 4.34	\$ 4.34		\$ 231.19
Aug. 4, 1902	97.12	27.35					3.42	3.42		131.31
Sept. 4, 1902	256.90	75.99					9.53	9.53		351.95
Sept. 8, 1902				\$ 24.87	\$ 17.36	\$ 30.00				72.23
Oct. 8, 1902	3,526.98	1,253.41					156.68	156.68		5,063.75
Nov. 10, 1902	782.24	369.07					28.89	28.89		1,209.09
Nov. 23, 1902					8.27	30.00				38.27
Dec. 6, 1902	143.21	183.00					4.85	4.85		365.91
Jan. 8, 1903	247.86	261.37					8.55	8.25		521.03
Feb. 6, 1903	629.10	143.37					35.83	35.83	\$ 17.92	862.05
Mar. 9, 1903	1,556.37	355.26					88.81	88.81	44.40	2,135.75
Mar. 10, 1903						40.00				40.00
Apr. 10, 1903	8,356.25	2,076.00					519.00	519.00	259.50	11,729.75
May 5, 1903	360.90	82.48					20.62	20.62	10.31	494.93
June 5, 1903	65.07	14.90					3.75	3.75	1.88	89.55
June 16, 1903						50.00				50.00
Total.....	\$ 16,137.87	\$ 4,948.84		\$ 24.87	\$ 25.63	\$ 130.00	\$ 884.27	\$ 878.97	\$ 334.01	\$ 23,364.46
Grand total	29,859.65	9,600.75		43.82	73.48	170.32	1,450.51	1,420.80	334.01	42,953.94

TABLE No. 42—DES MOINES COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 6, 1901	\$ 131.73						\$ 4.99	\$ 4.81		\$ 141.53
Aug. 10, 1901	160.93						6.05	5.73		172.71
Sept. 17, 1901	716.17						27.20	26.34		769.71
Oct. 14, 1901	5,250.78	\$ 4,050.32		\$ 2.80	\$ 340.29		262.95	257.17		10,194.31
Nov. 16, 1901	742.72						27.93	23.31		793.96
Dec. 12, 1901	743.90						27.16	15.38		786.44
Jan. 17, 1902	707.04						24.71	6.20		737.95
Feb. 17, 1902	763.81						27.88	23.59		815.28
Mar. 19, 1902	1,896.12						69.87	64.13		2,030.12
April 19, 1902	7,540.65	5,086.87		10.75	255.43		335.50	322.04		14,151.24
May 12, 1902	377.98						13.88	12.85		404.71
June 7, 1902	152.22						5.61	5.69		163.52
Total....	\$ 19,184.05	\$ 9,767.19		\$ 13.55	\$ 595.72		\$ 833.73	\$ 767.24		\$ 31,161.48

July 8, 1902	\$ 125.80						\$ 4.64	\$ 4.64		\$ 135.08
Aug. 15, 1902	145.63						5.37	5.37		156.37
Sept. 8, 1902	598.94						22.18	22.18		643.30
Oct. 15, 1902	5,027.48	\$ 5,718.18		\$ 15.49	\$ 173.01		242.91	242.71		11,419.78
Nov. 14, 1902	527.80						19.49	19.03		566.32
Dec. 8, 1902	159.34						5.89	5.89		171.12
Jan. 12, 1903	126.28						4.08	4.28		134.64
Feb. 10, 1903	685.12						33.72	38.72	\$ 18.97	781.53
Mar. 9, 1903	2,081.11						115.75	115.75	57.59	2,320.20
April 16, 1903	9,480.81	2,901.15					631.60	631.60	315.78	13,990.92
May 9, 1903	310.39						17.71	17.71	8.84	354.59
June 6, 1903	140.51	3,109.20		1.85	88.51		8.04	8.04	4.07	3,360.22
Total.....	\$ 19,359.15	\$ 11,728.53		\$ 17.34	\$ 261.52		\$ 1,116.88	\$ 1,115.92	\$ 405.23	\$ 34,004.07
Grand total	38,543.20	21,495.72		30.89	857.24		1,950.11	1,833.16	405.23	65,165.55

TABLE No. 43—DICKINSON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 20, 1901	\$ 117.24									\$ 117.24
Aug. 26, 1901	36.79	\$ 100.00			\$ 14.89	\$ 20.00	\$ 4.46	\$ 4.46		\$ 161.05
Sept. 24, 1901	1,580.65						1.38	1.38		259.15
Oct. 17, 1901	1,115.78					3.24	19.94	19.94		1,623.77
Nov. 20, 1901	237.68	216.00			11.49		42.88	42.88		1,213.03
Dec. 17, 1901	142.63						9.03	9.03		471.74
Jan. 17, 1902	84.79						5.04	5.04		152.71
Feb. 18, 1902	203.78				11.53		3.42	4.39		104.13
Mar. 17, 1902	237.27	106.00					7.55	7.55		218.88
April 16, 1902	2,072.69						45.29	45.29		2,493.85
May 22, 1902	181.88	210.00			7.12		76.77	76.77		2,233.85
June 17, 1902	241.17						6.66	6.63		405.20
Total....	\$ 8,252.35	\$ 791.60			\$ 45.03	\$ 43.24	\$ 230.89	\$ 223.22		\$ 9,592.33

DICKINSON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 24, 1902	\$ 41.41						\$ 1.51	\$ 1.50		\$ 44.42
Aug. 14, 1902	87.06	\$ 216.00					3.17	3.17		309.40
Sept. 5, 1902	409.52				\$ 14.84		15.10	15.10		454.56
Oct. 17, 1902	2,473.18				7.75		53.89	53.89		2,588.71
Nov. 10, 1902	216.23	216.00					7.94	7.94		448.11
Dec. 10, 1902	198.07						6.87	6.87		211.81
Jan. 22, 1903	131.58						4.61	4.57		140.76
Feb. 13, 1903	217.58	211.60			11.06		12.44	12.44	\$ 6.23	471.95
Mar. 18, 1903	2,865.46						71.06	71.06	35.59	2,943.17
April 18, 1903	3,027.60	258.80			7.90		169.84	169.84	84.98	3,718.91
May 6, 1903	216.07						12.28	12.28	6.13	246.76
June 15, 1903	15.30						3.39	3.33	1.46	23.48
Total.	\$ 9,399.06	\$ 902.40			\$ 41.55		\$ 362.10	\$ 361.99	\$ 134.31	\$ 11,201.44
Grand total	17,651.41	1,694.00			86.58	\$ 43.24	592.99	591.21	134.34	20,798.77

TABLE No. 44—DUBUQUE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
Aug. 12, 1901	\$ 4,896.72						\$ 186.13	\$ 164.21		\$ 5,247.06
Sept. 3, 1901	2,369.16						90.94	89.22		2,549.32
Oct. 31, 1901	2,429.38						204.66	198.85		2,832.87
Dec. 26, 1901	6,109.57	\$ 4,923.60					226.25	162.72		11,422.14
Mar. 15, 1902	8,094.23						328.88	225.26		9,548.32
May 12, 1902		4,824.40			\$ 1,270.00					6,094.40
May 19, 1902	8,336.70						416.01	411.29		9,164.00
Total.	\$ 33,135.74	\$ 9,748.00			\$ 1,270.00		\$ 1,452.82	\$ 1,251.55		\$ 46,858.11

July 22, 1902	\$ 5,538.90						\$ 206.68	\$ 206.46		\$ 5,982.04
Sept. 8, 1902	\$ 1,707.60					\$ 1,774.84				3,082.44
Oct. 20, 1902	4,955.87						290.96	290.50		5,537.33
Nov. 25, 1902	1,752.40					701.13				2,453.53
Jan. 22, 1903	5,890.61						196.96	192.91		5,799.88
April 24, 1903	13,594.58	1,895.80	\$ 130.58	\$ 125.35	\$ 309.88	1,200.00	945.02	944.60	\$ 470.48	19,706.29
April 29, 1903			15.49							15.49
June 29, 1903	8,077.69						460.21	460.19	229.44	9,227.53
Total.	\$ 37,577.65	\$ 5,355.80	\$ 146.07	\$ 125.35	\$ 309.88	\$ 3,275.97	\$ 2,099.23	\$ 2,094.66	\$ 690.92	\$ 51,774.53
Grand total	70,713.39	15,103.80	146.07	125.35	1,609.88	3,275.97	3,552.05	3,346.21	690.92	98,632.64

REPORT OF THE TREASURER OF STATE.

[No. 4]

TABLE No. 45—EMMETT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 68.72						\$ 2.64	\$ 2.64		\$ 74.00
Aug. 3, 1901	32.04						1.24	1.24		482.52
Sept. 6, 1901	295.45						10.91	7.06		313.42
Oct. 12, 1901	2,780.52						70.18	70.18		2,920.88
Nov. 6, 1901	238.06	412.00					9.16	9.16		668.41
Dec. 10, 1901	208.50						8.01	8.01		224.52
Jan. 15, 1902	225.31						8.39	5.76		239.46
Feb. 10, 1902	21.90						85	85		23.66
Mar. 12, 1902	763.56	360.00					27.54	27.54		1,178.64
Apr. 18, 1902	4,031.25						114.59	114.59		4,260.43
May 13, 1902	104.95	367.20					4.04	4.04		480.23
June 12, 1902	250.71						9.30	9.30		269.51
Total.....	\$ 9,021.06	\$ 1,597.20					\$ 266.85	\$ 260.37		\$ 11,135.48

July 14, 1902	\$ 15.15						\$.58	\$.58		\$ 16.81
Aug. 14, 1902	144.76	\$ 309.40					5.37	5.37		524.90
Sept. 12, 1902	62.80	937.28		\$ 9.21			2.33	2.33		1,013.95
Oct. 18, 1902	2,293.42						85.02	85.02		2,468.46
Nov. 14, 1902	44.58	417.86					1.30	1.30		465.04
Dec. 15, 1902	516.84						19.14	19.14		555.12
Jan. 15, 1903	224.43						7.87	7.87		240.17
Feb. 11, 1903	72.88	435.64					2.70	2.70		563.92
Mar. 13, 1903	669.83						39.41	39.41	\$ 19.68	788.33
Apr. 18, 1903	5,127.26						240.38	240.38	119.67	5,727.69
May 19, 1903	290.87						13.21	13.21	5.16	856.40
June 18, 1903	123.10						7.34	7.34	3.68	146.46
Total.....	\$ 9,580.92	\$ 2,771.58		\$ 11.76			\$ 424.65	\$ 424.65	\$ 148.19	\$ 13,361.75
Grand total	18,601.98	4,358.78		11.76			691.50	685.02	148.19	24,497.23

TABLE No. 46—FAYETTE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 16, 1901	\$ 214.97						\$ 8.29	\$ 8.29		\$ 231.55
Aug. 17, 1901	182.85						7.03	7.03		1,053.71
Sept. 18, 1901	356.92						13.74	13.73		384.39
Oct. 16, 1901	4,361.77						160.10	160.09		4,681.96
Nov. 19, 1901	811.24	808.80					31.15	31.14		1,682.33
Dec. 14, 1901	154.56						5.26	5.26		974.01
Jan. 17, 1902	739.47						23.65	6.02		772.14
Feb. 17, 1902	642.07						23.75	23.75		689.57
Mar. 8, 1902	2,096.72	867.60					77.64	77.64		3,118.60
Apr. 17, 1902	7,873.06						278.94	278.93		8,430.93
May 15, 1902	107.75	876.00					10.34	10.35		1,004.44
June 21, 1902	739.02						27.15	15.32		901.45
Total.....	\$ 18,280.40	\$ 3,409.20		\$ 74.12	\$ 160.74	\$ 694.08	\$ 670.04	\$ 637.55		\$ 23,926.08

1903]

REPORT OF THE TREASURER OF STATE.

FAYETTE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 12, 1902	\$ 198.89						\$ 7.38	\$ 7.38		\$ 213.65
Aug. 13, 1902	120.73	\$ 843.60					4.51	4.50		973.34
Sept. 13, 1902	21.82						8.29	8.23		237.76
Oct. 15, 1902	4,874.74						174.15	174.16		5,223.10
Nov. 12, 1902	964.53	709.60					35.68	35.68		1,745.49
Dec. 13, 1902	213.71						6.34	6.33		226.38
Jan. 14, 1903	126.58						4.91	3.89		155.38
Feb. 12, 1903	666.18	784.00					38.06	38.06		1,545.32
Mar. 13, 1903	2,126.20						121.47	121.47		2,429.89
Apr. 18, 1903	10,575.54	855.20		\$ 2.44	\$ 57.92	\$ 157.10	592.25	592.25	296.12	13,128.82
May 19, 1903	339.96						22.86	22.86	11.44	457.12
June 16, 1903	244.30						13.57	13.08	6.07	276.97
Total.....	\$ 20,732.73	\$ 3,192.40		\$ 2.44	\$ 57.92	\$ 157.10	\$ 1,029.40	\$ 1,027.83	\$ 393.40	\$ 26,593.22
Grand total	39,013.13	6,601.60		76.56	218.66	851.13	1,699.44	1,695.38	393.40	50,519.30

TABLE No. 47—FLOYD COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 12, 1901	\$ 104.61						\$ 4.02	\$ 4.02		\$ 112.65
Aug. 9, 1901	85.57						3.29	3.29		91.95
Sept. 23, 1901	246.08						7.92	7.92		221.92
Oct. 10, 1901	2,032.13						89.76	89.76		2,211.65
Nov. 13, 1901	1,688.43						64.72	64.72		1,817.87
Dec. 4, 1901	559.35						21.09	21.09		601.53
Jan. 13, 1902	572.35						24.05	9.94		606.34
Feb. 12, 1902	503.15	\$ 2,782.80					18.63	18.63		3,469.33
Mar. 14, 1902	1,459.94						64.31	64.31		1,588.56
Apr. 15, 1902	2,093.33						77.5	77.58		2,248.49
May 13, 1902	1,654.42						61.27	61.27		1,776.96
June 11, 1902	1,076.89	19.20					33.88	39.88		3,076.65
Total.....	\$ 12,036.05	\$ 4,702.80			\$ 146.12		\$ 476.52	\$ 462.41		\$ 17,823.90

July 14, 1902	\$ 120.82						\$ 4.47	\$ 4.40		\$ 129.69
Aug. 14, 1902	84.75						3.14	3.14		91.03
Sept. 5, 1902	50.00									50.00
Sept. 15, 1902	215.46						8.00	8.00		231.46
Oct. 17, 1902	2,321.27						96.21	96.21		2,513.69
Nov. 17, 1902	2,297.75	\$ 2,236.75		\$ 3.30	\$ 104.94		85.10	85.10		4,812.94
Dec. 15, 1902	275.62						8.08	8.08		292.98
Jan. 15, 1903	84.44						3.14	3.06		90.64
Feb. 14, 1903	584.43						33.40	33.40	\$ 16.70	667.93
Mar. 20, 1903	1,508.14						101.47	101.47	50.74	1,761.82
Apr. 15, 1903	4,028.56						230.20	230.20	115.10	4,604.06
May 18, 1903	2,244.18	1,111.20					128.24	128.24	64.12	3,716.69
June 17, 1903	649.92	1,095.60					35.43	35.43	16.14	1,851.59
Total.....	\$ 14,465.34	\$ 4,443.55		\$ 3.30	\$ 164.72		\$ 737.48	\$ 737.33	\$ 262.80	\$ 20,814.52
Grand total	26,501.39	9,146.35		3.30	310.84		1,214.00	1,199.74	262.80	38,698.42

REPORT OF THE TREASURER OF STATE.

[No. 4]

TABLE No. 48—FRANKLIN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 11, 1901	\$ 52.29					\$ 30.00	\$ 2.01	\$ 2.01		\$ 86.31
Aug. 7, 1901	69.76					30.00	2.04	2.04		165.12
Sept. 7, 1901	196.52	\$ 912.80				30.00	7.55	7.55		1,154.42
Oct. 15, 1901	3,803.83					149.84	149.84	149.84		4,097.51
Nov. 11, 1901	309.22				\$ 15.03	30.00	11.89	11.89		378.03
Dec. 7, 1901	148.33					30.00	5.70	5.70		189.73
Jan. 25, 1902	832.23					30.00	13.32	13.32		888.99
Feb. 6, 1902	480.70	789.60			21.86	30.00	17.80	17.80		1,557.76
Mar. 6, 1902	1,410.04	722.80				30.00	52.22	52.22		2,267.28
April 14, 1902	5,700.85					30.00	207.53	207.53		6,148.05
May 6, 1902	160.22	681.60			29.40	30.00	5.93	5.93		904.17
June 16, 1902						30.00	3.11	3.11		36.22
Total	\$ 12,664.04	\$ 3,106.80			\$ 57.38	\$ 330.00	\$ 476.63	\$ 476.74		\$ 17,111.59

July 19, 1902	\$ 34.13				\$ 8.25	\$ 30.00	\$ 1.94	\$ 1.94		\$ 76.28
Aug. 5, 1902	43.29	\$ 626.40			25.00	30.00	1.60	1.60		727.85
Sept. 3, 1902	104.58					30.00	3.87	3.87		142.32
Oct. 8, 1902	4,015.77					30.00	149.98	149.98		4,345.73
Nov. 5, 1902	319.41	630.20			11.52	30.00	11.83	11.83		1,023.79
Dec. 5, 1902	142.64					30.00	5.65	5.65		183.94
Jan. 12, 1903	293.79					30.00	11.65	11.65		347.09
Feb. 4, 1903	634.50	683.94			33.20	30.00	36.26	36.26	\$ 18.13	1,472.29
Mar. 4, 1903	1,421.03					30.00	81.20	81.20	40.60	1,654.03
April 8, 1903	7,383.58					30.00	422.88	422.88	201.40	8,450.80
May 4, 1903	766.90	694.80			24.44	30.00	43.83	43.83	21.91	1,625.80
June 3, 1903						30.00				30.00
Total	\$ 15,159.71	\$ 2,644.40			\$ 102.41	\$ 300.00	\$ 770.19	\$ 770.19	\$ 282.10	\$ 20,069.00
Grand total	27,823.75	5,751.20			159.79	690.00	1,246.82	1,246.93	282.10	37,260.59

TABLE No. 49—FREMONT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 17, 1901	\$ 52.04						\$ 2.00	\$ 1.96		\$ 56.00
Aug. 19, 1901	66.87	\$ 990.00					2.56	2.56		1,152.88
Sept. 20, 1901	734.79						8.27	8.34		751.40
Oct. 22, 1901	3,733.77						143.72	143.68		4,024.17
Nov. 20, 1901	345.25	922.40			24.06		13.25	13.25		1,318.21
Dec. 16, 1901	174.19						4.59	.60		179.35
Dec. 16, 1901	225.67						8.50	8.46		232.63
Jan. 20, 1902	118.00						4.53	4.69		176.37
Feb. 15, 1902	577.31						22.24	22.23		621.83
Mar. 17, 1902	1,796.09	816.40			15.20		46.72	46.61		2,721.92
April 17, 1902	5,721.88						211.83	211.53		6,145.29
May 17, 1902	181.83						34.75	6.63		222.91
June 18, 1902	48.20							.03		48.23
Total	\$ 13,779.85	\$ 2,728.80			\$ 59.94	\$ 154.02	\$ 474.91	\$ 470.67		\$ 17,668.19

REPORT OF THE TREASURER OF STATE.

FREMONT COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 24, 1902	\$ 68.18						\$ 2.31	\$ 2.52		\$ 73.01
Aug. 18, 1902	63.23		\$ 23.62		\$ 49.67		5.53	2.35		141.21
Sept. 17, 1902	149.67						5.53	2.35		160.73
Oct. 18, 1902	4,204.14	\$ 819.20		\$ 14.22			185.88	135.90		5,309.34
Nov. 18, 1902	220.03						7.90	7.96		236.00
Dec. 19, 1902	278.03	820.40			20.31		9.83	9.76		1,138.33
Jan. 19, 1903	115.96						3.39	3.46		122.81
Feb. 25, 1903	382.17						21.46	21.44	\$ 10.58	435.65
Mar. 18, 1903	1,276.64	895.46					69.36	69.48	34.78	2,345.72
April 18, 1903	8,308.15						444.82	444.77	222.32	9,420.06
May 18, 1903	197.03	860.40			85.74		11.54	11.56	5.72	1,171.90
June 15, 1903	101.68	106.40		22.55			5.61	5.81	2.92	245.17
June 29, 1903		816.50								816.50
Total	\$ 15,364.91	\$ 4,318.86	\$ 23.62	\$ 36.77	\$ 155.72		\$ 720.26	\$ 720.56	\$ 276.32	\$ 21,616.52
Grand total	29,144.76	7,047.16	23.62	96.71	309.74		1,195.17	1,191.23	276.32	39,284.71

TABLE No. 50—GREENE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 11, 1901	\$ 222.31				\$ 20.04		\$ 8.45	\$ 8.44		\$ 259.24
Aug. 10, 1901	101.61	\$ 607.20		\$ 30.36			3.89	3.89		746.95
Sept. 17, 1901	493.11						16.18	16.20		525.49
Oct. 16, 1901	4,183.19	739.60			36.10		160.87	160.92		5,280.68
Nov. 16, 1901	497.72						19.16	19.14		536.02
Dec. 11, 1901	176.39						6.33	6.25		188.94
Jan. 16, 1902					27.59					27.59
Feb. 8, 1902	558.48	699.60		9.77			20.52	20.48		1,308.85
Mar. 17, 1902	1,570.65						54.16	54.05		1,678.86
April 15, 1902	5,478.53				22.06		202.88	202.86		5,906.99
May 9, 1902	241.31	684.00					8.92	8.92		943.15
June 9, 1902	146.59						5.44	5.47		157.50
Total	\$ 13,669.86	\$ 2,730.40		\$ 40.13	\$ 106.39		\$ 506.80	\$ 506.62		\$ 17,560.20

July 9, 1902	\$ 219.99				\$ 38.68		\$ 8.00	\$ 7.97		\$ 274.64
Aug. 5, 1902	85.13	\$ 638.80		\$ 8.56			3.15	3.10		788.74
Sept. 8, 1902	400.83						10.80	10.81		422.44
Oct. 16, 1902	4,311.01	488.40			11.47		159.70	159.68		5,130.29
Nov. 8, 1902	500.00	219.34					18.98	18.35		739.05
Dec. 13, 1902	453.33						15.41	8.95		477.69
Jan. 9, 1903	218.02						7.74	3.63		290.96
Feb. 6, 1903	517.85	685.60					29.80	28.92	\$ 14.40	1,276.07
Mar. 10, 1903	1,687.98						89.68	89.67	44.80	1,912.13
April 20, 1903	7,584.72	604.40			15.94		432.91	432.77	216.10	9,286.84
May 9, 1903	124.66	27.20					12.22	12.24	6.12	272.44
June 11, 1903	111.13						6.92	6.96	3.13	126.94
Total	\$ 16,304.65	\$ 2,713.74		\$ 8.56	\$ 97.62		\$ 793.63	\$ 782.45	\$ 284.55	\$ 20,985.20
Grand total	29,974.51	5,444.14		48.69	204.01		1,800.43	1,289.07	284.55	33,545.40

TABLE No. 51—GRUNDY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 5, 1901	\$ 39.22	\$ 556.80			\$ 41.04		\$ 1.50	\$ 1.52		\$ 640.08
Aug. 5, 1901	33.77						1.27	1.27		36.31
Sept. 4, 1901	50.47						8.38	8.38		67.23
Oct. 11, 1901	3,506.24	608.00			9.08		134.81	134.81		4,392.89
Nov. 8, 1901	344.03						13.25	13.25		370.53
Dec. 11, 1901	185.21						6.94	6.51		198.66
Jan. 10, 1902	210.95	649.60			11.30		8.04	7.65		887.54
Feb. 8, 1902	569.01						22.18	22.18		643.37
Mar. 8, 1902	1,919.43						71.06	71.06		2,061.55
April 21, 1902	5,683.05	673.20			43.71		215.42	215.42		6,815.80
May 5, 1902	259.43						9.53	9.53		278.49
June 5, 1902	76.34						2.76	2.68		81.78
Total....	\$ 12,892.15	\$ 2,487.60			\$ 105.08		\$ 495.14	\$ 494.26		\$ 16,474.23

July 7, 1902	\$ 37.14						\$ 1.37	\$ 1.37		\$ 39.88
Aug. 4, 1902	23.73						.85	.85		25.43
Sept. 5, 1902	111.27						4.04	4.04		119.35
Oct. 18, 1902	3,916.25	\$ 1,363.20			\$ 35.58		151.13	151.13		5,617.29
Nov. 8, 1902	381.08						14.40	14.40		409.88
Dec. 8, 1902	64.78	754.80					2.39	2.39		824.36
Jan. 10, 1903	133.74						4.76	4.76		143.26
Feb. 9, 1903	627.86				32.59		33.95	33.95	\$ 16.96	745.31
Mar. 12, 1903	1,705.10						108.67	108.67	54.51	1,976.75
April 20, 1903	7,893.07						459.93	459.93	228.44	9,005.37
May 5, 1903	386.19	721.20					12.60	12.60	6.31	1,138.90
June 4, 1903	46.98						3.70	3.70	1.23	55.61
Total....	\$ 15,297.19	\$ 2,839.20			\$ 68.17		\$ 794.79	\$ 794.79	\$ 307.25	\$ 20,101.39
Grand total	28,189.34	5,326.80			173.25		1,289.93	1,289.05	307.25	30,575.62

TABLE No. 52—GUTHRIE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 10, 1901	\$ 71.40	\$ 721.20	\$ 16.83		\$ 82.95	\$ 83.55	\$ 2.68	\$ 2.68		\$ 981.29
Aug. 10, 1901	117.39						4.44	4.44		126.27
Sept. 12, 1901	642.08						21.76	21.76		685.60
Oct. 24, 1901	3,797.75						146.03	146.03		4,089.81
Nov. 14, 1901	442.39						16.97	16.97		476.33
Dec. 17, 1901	224.88						8.54	8.54		241.96
Jan. 16, 1902	150.10						5.57	5.57		161.24
Feb. 10, 1902	353.09	2,917.60	2.00	\$ 6.18	86.99	306.70	13.05	13.05		3,758.72
Mar. 17, 1902	1,468.72						51.06	51.06		1,570.84
April 30, 1902	4,925.68						179.12	179.12		5,283.92
May 15, 1902	271.72						10.03	10.03		291.78
June 9, 1902	101.38						7.01	7.01		115.40
Total....	\$ 12,566.58	\$ 3,633.80	\$ 18.83	\$ 6.18	\$ 169.94	\$ 450.31	\$ 466.26	\$ 466.26		\$ 17,783.16

GUTHRIE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 10, 1902	\$ 70.75						\$ 2.55	\$ 2.55		\$ 75.85
Aug. 9, 1902	41.49						1.47	1.47		44.43
Sept. 8, 1902	396.11						11.33	11.33		418.77
Oct. 23, 1902	4,157.94	\$ 701.20		\$ 23.60	\$ 21.36	\$ 180.00	153.99	153.99		5,392.08
Nov. 14, 1902	428.68						15.80	15.80		460.28
Dec. 13, 1902	247.87						9.04	9.04		265.95
Jan. 14, 1903	194.20						6.62	6.62		207.44
Feb. 19, 1903	612.13					52.51	34.92	34.92	\$ 17.48	752.58
Mar. 14, 1903	1,431.51	1,519.20		4.40	85.89	487.49	77.63	77.63	38.83	3,722.58
April 30, 1903	6,654.00						380.18	380.18	190.12	7,004.48
May 9, 1903	267.99						15.21	15.21	7.65	306.06
June 9, 1903	413.98						23.44	23.44	11.75	472.61
Total....	\$ 14,917.15	\$ 2,230.40		\$ 28.00	\$ 107.25	\$ 720.00	\$ 732.24	\$ 732.24	\$ 265.83	\$ 19,723.11
Grand total	27,483.73	5,859.20	\$ 18.83	34.18	277.19	1,170.31	1,198.50	1,198.50	265.83	37,506.27

TABLE No. 53—HAMILTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble Minded	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 209.20				\$ 18.01		\$ 7.94	\$ 7.29		\$ 242.44
Aug. 16, 1901	102.73	\$ 830.80					3.95	3.81		941.29
Sept. 17, 1901	387.49						10.25	9.92		407.66
Oct. 16, 1901	4,621.01				6.63		177.67	177.45		4,982.76
Nov. 23, 1901	368.85	830.40					14.13	14.04		1,227.42
Dec. 12, 1901	308.93						11.75	11.71		332.39
Jan. 10, 1902	114.33						3.85	3.71		121.89
Feb. 15, 1902	414.09						14.79	13.49		442.94
Mar. 8, 1902	1,313.50	819.60			17.19		43.98	43.48		2,237.75
April 16, 1902	6,448.74						238.72	238.48		6,925.94
May 15, 1902	559.48						13.30	13.30		586.08
June 16, 1902	101.96						3.75	3.71		109.42
Total....	\$ 14,750.91	\$ 2,480.80			\$ 41.83		\$ 544.08	\$ 540.36		\$ 18,357.98

July 15, 1902	\$ 186.32				\$ 22.24		\$ 6.87	\$ 6.55		\$ 221.98
Aug. 16, 1902	138.79						5.11	4.72		148.62
Sept. 16, 1902	235.65						8.58	8.49		252.72
Oct. 15, 1902	4,853.60				12.74		175.44	175.20		5,216.98
Nov. 15, 1902	532.44						21.38	21.06		624.88
Dec. 15, 1902	306.27	\$ 961.20					10.38	10.15		1,288.00
Jan. 14, 1903	135.23						4.98	4.66		144.87
Feb. 16, 1903	352.83	1,032.80					19.42	19.12		1,454.17
Mar. 24, 1903	1,340.52				12.52		75.95	75.81	37.40	1,542.20
April 16, 1903	8,676.73						486.80	486.51	352.06	10,002.10
May 16, 1903	582.44	2,869.60					32.79	32.44	16.09	3,533.36
June 17, 1903	100.67			\$ 2.65	9.84		5.40	5.20		123.26
Total....	\$ 17,491.49	\$ 4,893.60		\$ 2.65	\$ 56.84		\$ 853.10	\$ 849.91	\$ 405.55	\$ 24,553.14
Grand total	32,242.40	7,374.40		2.65	98.67		1,397.18	1,390.27	405.55	42,911.12

TABLE No. 54—HANCOCK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 27, 1901	\$ 74.29						\$ 2.89	\$ 2.75		\$ 79.87
Aug. 30, 1901	77.28	\$ 272.40			\$ 9.08		2.91	2.84		364.51
Sept. 30, 1901	330.47						12.68	12.68		355.81
Oct. 30, 1901	2,632.06						94.96	94.27		2,820.89
Nov. 27, 1901	337.15	208.80			4.13		12.87	12.85		575.80
Dec. 31, 1901	156.98						5.92	5.76		168.66
Feb. 5, 1902	291.13						5.83	5.89		313.55
Feb. 19, 1902	492.33				11.65		17.88	17.75		527.96
Mar. 21, 1902	1,554.91	180.00					46.84	46.63		1,828.38
April 23, 1902	3,709.89	177.60			12.12		137.38	137.29		4,174.28
May 24, 1902	210.78						7.80	7.80		226.38
June 24, 1902	116.87						4.82	4.81		125.50
Total.	\$ 9,984.14	\$ 838.80			\$ 36.98		\$ 351.17	\$ 350.30		\$ 11,561.39

July 14, 1902	\$ 66.27	\$ 288.00		\$ 7.16			\$ 2.44	\$ 2.44		\$ 366.31
Aug. 14, 1902	68.48	290.40		5.88	\$ 4.58	\$ 8.33	2.52	2.52		322.71
Sept. 17, 1902	113.48					10.00	4.19	3.96		131.63
Oct. 23, 1902	2,892.19					10.00	95.08	95.07		3,062.34
Nov. 18, 1902	290.10	241.20			1.66	10.00	10.73	10.73		564.42
Dec. 19, 1902	209.23					10.00	7.74	7.73		234.70
Jan. 24, 1903	133.95					10.00	6.32	6.31		206.53
Feb. 21, 1903	707.88	290.00			8.52	10.00	40.28	40.22	\$ 19.99	1,116.89
Mar. 25, 1903	1,831.22					10.00	87.54	87.54	43.59	2,059.89
April 29, 1903	4,698.90						268.44	268.44	134.17	5,369.95
May 20, 1903	254.35	314.80			4.71	10.00	14.49	14.49	7.21	620.05
June 24, 1903	126.87					10.00	7.21	7.20	3.60	154.88
Total.	\$ 11,412.92	\$ 1,334.40		\$ 13.04	\$ 19.47	\$ 98.33	\$ 546.98	\$ 546.65	\$ 208.56	\$ 14,210.35
Grand total	21,397.06	2,203.20		13.04	56.45	98.33	898.15	896.95	208.56	25,771.74

TABLE No. 55—HARDIN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 11, 1901	\$ 827.56						\$ 30.11	\$ 4.25		\$ 861.92
Aug. 5, 1901	85.02						3.23	3.23		91.48
Sept. 11, 1901	887.25						14.87	14.87		416.99
Oct. 19, 1901	4,599.12	\$ 1,406.40					182.83	182.76		6,371.91
Nov. 15, 1901	449.30						17.23	17.23		483.76
Dec. 12, 1901	592.69						22.14	13.08		627.91
Jan. 8, 1902	266.51	1,452.40					8.67	8.78		1,731.36
Feb. 12, 1902	713.30						26.46	26.46		766.22
Mar. 14, 1902	1,173.89						49.97	49.95		1,273.81
April 22, 1901	7,712.61	13.64			\$ 114.35	\$ 286.39	235.23	232.99		10,045.62
May 7, 1901	257.95						9.53	9.49		276.97
June 7, 1901	198.90						7.36	7.29		213.55
Total.	\$ 17,264.90	\$ 4,222.80			\$ 114.35	\$ 286.39	\$ 657.68	\$ 615.38		\$ 23,161.50

HARDIN COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 7, 1902	\$ 86.81	\$ 1,856.40					\$ 8.15	\$ 2.85		\$ 1,449.21
Aug. 6, 1902	106.23						8.95	8.93		114.11
Sept. 5, 1902	371.62						13.71	13.22		398.55
Oct. 17, 1902	5,884.17	1,370.80				\$ 240.00	199.42	199.83		7,393.77
Nov. 22, 1902	897.81						21.24	21.20		440.25
Dec. 13, 1902	428.45						15.84	15.79		460.08
Jan. 9, 1903	119.02						8.58	8.51		126.11
Feb. 13, 1903	758.05						43.02	43.01	\$ 21.23	865.31
Mar. 11, 1903	1,257.22						71.51	71.47	35.45	1,435.65
April 28, 1903	10,251.86	2,917.60		\$ 5.01	\$ 59.61	1,080.00	597.27	597.22	298.41	15,806.98
May 9, 1903	362.38						20.62	20.61	10.28	413.89
June 9, 1903	146.54						8.31	8.31	4.12	167.28
Total.	\$ 19,670.16	\$ 5,644.80		\$ 5.01	\$ 59.61	\$ 1,320.00	\$ 1,001.62	\$ 1,000.50	\$ 369.49	\$ 29,071.19
Grand total	36,985.06	9,867.60		5.01	173.96	1,606.39	1,659.30	1,615.88	369.49	52,232.60

TABLE No. 56—HARRISON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 27, 1901	\$ 508.36						\$ 8.01	\$ 8.01		\$ 524.38
Aug. 21, 1901	159.23						6.18	6.18		171.54
Sept. 24, 1901	377.20						14.50	14.50		406.20
Nov. 4, 1901	4,068.27						156.46	156.46		4,381.19
Nov. 25, 1901	603.82						23.21	23.21		650.24
Dec. 26, 1901	193.69	\$ 2,939.60			\$ 84.75		11.50	11.50		3,291.04
Jan. 17, 1902	74.41						13.31	4.66		92.38
Feb. 18, 1902	648.43						24.02	24.02		696.47
Mar. 18, 1902	1,189.48						48.36	48.36		1,286.20
May 5, 1902	6,590.42						244.09	244.09		7,078.69
May 16, 1902	496.90						18.40	18.40		533.70
June 12, 1902	303.82						10.87	10.09		324.78
Total.	\$ 15,214.08	\$ 2,989.60			\$ 84.75		\$ 578.86	\$ 569.43		\$ 19,436.72

July 10, 1902	\$ 151.85						\$ 5.63	\$ 5.63		\$ 163.11
Aug. 13, 1902	123.45						4.57	4.57		132.59
Sept. 16, 1902	225.01						8.33	8.33		241.67
Oct. 21, 1902	4,198.33						155.50	155.50		4,509.33
Nov. 19, 1902	711.14						26.34	26.34		763.82
Dec. 16, 1902	237.91						8.80	8.80		255.51
Jan. 17, 1903	213.32						11.29	6.99		231.60
Jan. 31, 1903		\$ 5,842.40								5,842.40
Feb. 14, 1903	479.48						27.40	27.40	\$ 13.70	547.98
Mar. 2, 1903					\$ 262.08					262.08
Mar. 17, 1903	1,336.45						76.37	76.37	33.18	1,527.37
April 22, 1903	9,468.84						541.07	541.07	270.54	10,321.52
May 18, 1903	773.63						39.29	33.25	11.04	854.21
June 3, 1903	201.07						14.05	14.05	6.84	236.01
Total.	\$ 18,120.48	\$ 5,842.40			\$ 262.08		\$ 915.64	\$ 908.30	\$ 340.30	\$ 25,889.20
Grand total	33,334.56	8,832.00			346.83		1,494.50	1,477.73	340.30	45,325.92

TABLE No. 57—HENRY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 190.78					\$ 5.02		4.98		\$ 140.78
Aug. 9, 1901	131.09					5.11		4.88		141.02
Sept. 12, 1901	547.46					20.77		18.70		894.03
Oct. 16, 1901	2,394.54					119.82		114.53		2,773.45
Nov. 18, 1901	1,221.23					46.55		43.25		1,314.38
Dec. 13, 1901	860.64					15.05		0.44		880.17
Jan. 15, 1902	801.15					3.45		70.18		874.78
Feb. 13, 1902	1,588.21					29.55		30.94		1,648.70
Mar. 5, 1902	3,900.70					58.85		58.65		1,705.71
April 19, 1902	854.86					167.45		167.27		1,230.40
May 10, 1902	167.80	6,005.25				30.91		30.80		890.07
June 13, 1902						18.72	130.00	6.22	6.09	6,324.08
Total	\$ 12,948.21	\$ 6,005.25				\$ 18.72	\$ 120.00	\$ 506.11	\$ 405.52	\$ 19,493.81

July 11, 1902	\$ 65.64					\$ 2.44		2.42		\$ 70.50
Aug. 21, 1902	107.75					8.88		8.74		115.37
Sept. 17, 1902	330.56					11.98		11.23		353.76
Oct. 17, 1902	2,848.34					126.21		126.15		3,100.71
Nov. 17, 1902	912.06					33.34		33.08		978.48
Dec. 12, 1902	232.62					10.54		8.65		270.80
Jan. 15, 1903	72.26					2.68		2.65		77.69
Feb. 19, 1903	739.92					43.10		43.09		827.56
Mar. 9, 1903	1,731.11					98.03		98.45		1,927.16
April 22, 1903	5,899.17	4,981.70				50.22	100.00	998.00	967.96	11,593.73
May 9, 1903	908.99					51.79		51.77		25.76
June 22, 1903	223.55					12.71		12.70		6.99
Total	\$ 14,111.31	\$ 4,981.70				\$ 50.22	\$ 100.00	\$ 764.97	\$ 761.30	\$ 286.17
Grand total	20,459.52	10,986.95				77.94	230.00	1,271.08	1,256.82	256.17

TABLE No. 58—HOWARD COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 5, 1901					\$ 30.45					\$ 30.45
July 8, 1901	126.74					\$ 20.00		4.88		151.60
Aug. 10, 1901	430.10	547.20				20.46		1.90		920.30
Sept. 24, 1901	491.06					20.00		18.95		549.54
Oct. 12, 1901					14.68			81.11		14.68
Oct. 14, 1901	2,346.08					20.00		81.11		2,507.19
Nov. 15, 1901	1,027.90					20.00		39.31		1,137.22
Dec. 10, 1901	378.44	800.00				20.00		14.62		1,213.06
Jan. 14, 1902						16.38				16.38
Jan. 15, 1902	247.52					20.00		8.93		286.45
Feb. 18, 1902	403.50					20.00		14.94		438.44
Mar. 14, 1902	1,052.56	962.40				20.00		37.86		2,082.81
April 7, 1902						10.51				10.51
April 19, 1902	3,544.70					20.00		181.28		3,827.29
May 19, 1902	370.58					20.00		18.41		1,257.09
June 23, 1902	794.80	576.80				20.00		28.43		1,554.49
Total	\$ 10,812.44	\$ 3,546.40				\$ 81.97	\$ 240.00	\$ 387.60	\$ 394.78	\$ 15,432.59

HOWARD COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 10, 1902					\$ 34.18					\$ 34.18
Aug. 6, 1902	238.08					\$ 20.00		9.19		277.45
Sept. 13, 1902	80.75	962.80				2.33		2.98		1,051.85
Oct. 7, 1902	232.15					10.00		2.98		255.13
Oct. 7, 1902					12.34					12.34
Oct. 17, 1902	2,640.25					10.00		89.53		2,829.81
Nov. 15, 1902	1,037.40					10.00		40.34		1,127.75
Dec. 15, 1902	427.10	1,012.80				10.00		15.73		1,565.63
Jan. 12, 1903					16.30					16.30
Feb. 14, 1903	235.99					10.00		11.59		257.57
Jan. 15, 1903	406.71	1,080.27				10.00		28.33		1,655.30
Mar. 10, 1903	1,173.56					10.00		67.06		1,350.67
April 15, 1903					9.56					9.56
April 16, 1903	4,055.09					10.00		251.47		125.74
May 14, 1903	664.81	1,008.00				10.00		37.96		1,807.71
June 16, 1903	171.18					10.00		9.79		235.65
Total	\$ 12,129.65	\$ 4,108.74				\$ 72.31	\$ 122.33	\$ 572.82	\$ 572.82	\$ 17,774.97
Grand total	22,942.00	7,655.14				183.08	392.33	959.92	937.10	33,207.56

TABLE No. 59—HUMBOLDT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 5, 1901	\$ 134.40							\$ 4.74		\$ 143.88
Aug. 8, 1901	144.40							2.82		152.80
Sept. 10, 1901	667.00	821.30						24.91		1,541.77
Oct. 21, 1901	2,998.00				14.65			119.92		3,211.09
Nov. 19, 1901	194.04	850.80						7.39		2,059.56
Dec. 17, 1901	176.83							6.65		190.13
Jan. 16, 1902	57.54							2.35		100.81
Feb. 17, 1902	156.43							5.80		171.08
Mar. 21, 1902	1,008.84	807.30						40.63		1,897.20
April 23, 1902	3,832.71							141.96		4,145.61
May 17, 1902	28.77	632.80						1.49		904.43
June 12, 1902	72.00							2.63		77.35
Total	\$ 9,392.60	\$ 3,822.00				\$ 8.05	\$ 105.11	\$ 358.05	\$ 354.50	\$ 13,725.40

July 16, 1902	\$ 37.95							\$ 1.85	\$ 1.38	\$ 74.35
Aug. 10, 1902	44.01							1.56	1.56	61.81
Sept. 17, 1902	507.81	820.80						20.40	20.40	1,399.41
Oct. 14, 1902	3,230.08							119.69	119.69	3,488.21
Nov. 17, 1902	137.98	820.00						5.10	5.10	977.24
Dec. 18, 1902	139.65							5.17		149.99
Jan. 15, 1903	375.45	35.00						15.35		471.69
Feb. 21, 1903	155.00	903.20						8.92	8.92	1,063.80
Mar. 19, 1903	965.40							56.00	56.00	1,106.80
April 28, 1903	5,110.11							814.74	107.07	6,556.96
May 18, 1903	77.14	918.90						4.93	4.93	1,036.15
June 15, 1903	90.05							5.64	2.82	119.51
Total	\$ 11,382.91	\$ 3,507.46				\$ 29.63	\$ 129.96	\$ 556.71	\$ 549.05	\$ 16,249.86
Grand total	20,655.51	7,029.46				32.68	234.97	914.76	903.67	26,975.26

TABLE No. 60—IDA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 10, 1901	\$ 74.80						\$ 2.85	\$ 2.85		\$ 80.50
Aug. 8, 1901	23.29	\$ 704.80					1.07	1.07		730.23
Sept. 11, 1901	158.05						7.17	7.17		172.39
Oct. 14, 1901	\$ 4,470.08						131.79	131.80		3,747.07
Nov. 13, 1901	102.02	704.80					6.04	6.04		992.47
Dec. 12, 1901	169.50						5.00	5.30		180.70
Jan. 13, 1902	41.87						1.57	1.57		45.01
Feb. 13, 1902	160.01						5.92	5.92		171.85
Mar. 10, 1902	496.44	722.40		\$ 23.35	37.01	40.00	19.50	19.50		1,328.30
April 12, 1902	4,283.69						158.07	158.07		4,600.18
May 6, 1902	130.34						4.76	4.76		139.46
June 9, 1902	78.94	702.00					2.54	1.90		815.44
Total....	\$ 9,946.92	\$ 2,864.00		\$ 23.35	\$ 70.56	\$ 120.00	\$ 349.78	\$ 348.61		\$ 13,041.24

July 11, 1902	\$ 74.41						\$ 2.70	\$ 2.70		\$ 79.81
Aug. 8, 1902	34.65						1.27	1.27		37.19
Sept. 11, 1902	\$ 84.24	\$ 709.00			\$ 29.41	\$ 50.00	4.21	4.21		\$ 881.67
Oct. 14, 1902	3,706.71						129.84	129.84		3,900.39
Nov. 15, 1902	13.61						7.82	7.82		23.35
Dec. 15, 1902	171.37	736.40					6.23	5.13		919.13
Jan. 15, 1903	38.90						1.78	1.78		42.46
Feb. 14, 1903	101.33						5.75	5.75	\$ 3.88	115.71
Mar. 13, 1903	554.38						33.38	33.38	16.71	607.85
April 14, 1903	5,037.87						333.07	333.07	161.50	6,415.61
May 13, 1903	157.07	703.40					8.98	8.98	4.51	1,082.93
June 13, 1903	40.96				45.39	60.00	2.27	2.27	1.13	46.06
Total....	\$ 10,636.13	\$ 2,214.40			\$ 74.80	\$ 110.00	\$ 527.80	\$ 539.30	\$ 186.73	\$ 14,278.56
Grand total	19,904.05	5,078.40		23.35	145.38	230.00	877.08	874.81	186.73	27,319.80

TABLE No. 61—IOWA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 258.40						\$ 9.88	\$ 9.82		\$ 267.19
Aug. 6, 1901	139.40	1,182.40		15.74		120.00	5.75	5.19		1,498.20
Sept. 12, 1901	1,029.75					17.30	17.30			1,064.35
Oct. 24, 1901	4,279.42				10.45	139.00	164.08	164.07		4,759.23
Nov. 11, 1901	599.59					50.65	23.07	23.04		696.75
Dec. 12, 1901	270.05	1,101.62				30.00	9.35			2,770.24
Jan. 15, 1902	185.50				21.35	50.00	0.90	6.37		270.24
Feb. 12, 1902	472.88	1,066.00		5.70		50.00	17.48	17.24		1,616.30
Mar. 11, 1902	1,365.61					50.00	35.75	35.75		1,486.11
April 19, 1902	6,073.61				7.37	50.00	224.84	224.84		6,527.69
May 14, 1902	543.65	1,064.00					12.72	12.72		1,483.49
June 10, 1902	238.19					160.00	8.35	8.31		401.76
Total.	\$ 15,470.60	\$ 4,400.98		45	\$ 48.65	\$ 700.65	\$ 536.11	\$ 633.42		\$ 21,712.30

IOWA COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 15, 1902	\$ 187.40				\$ 24.40	\$ 50.00	\$ 5.08	\$ 5.08		\$ 222.05
Aug. 13, 1902	116.24	1,116.78		15.72		50.00	4.31	4.31		1,307.36
Sept. 12, 1902	810.15					50.00	11.37	11.33		882.85
Oct. 9, 1902	4,335.70				15.67	161.38	161.33			4,738.70
Nov. 13, 1902	530.19	1,042.81				30.00	19.61	19.55		1,642.15
Dec. 11, 1902	298.07					30.00	9.22	9.21		318.40
Jan. 10, 1903	736.34				24.57	30.00	5.08	5.05		801.04
Feb. 16, 1903	439.54	1,024.88				30.00	24.69	24.33	\$ 12.00	1,533.45
Mar. 14, 1903	1,910.69					30.00	74.59	74.59	37.39	2,137.15
April 29, 1903	7,467.31		15.45	15.85		30.00	433.65	433.64	229.42	9,131.15
May 14, 1903	448.78	1,014.80				30.00	25.00	25.00	12.78	1,537.56
June 12, 1903	250.27					30.00	14.21	14.20	7.09	315.77
Total....	\$ 17,439.67	\$ 4,190.22		\$ 31.17	\$ 80.40	\$ 432.67	\$ 808.04	\$ 807.82	\$ 205.55	\$ 24,004.63
Grand total	32,910.36	8,600.30	45	52.61	129.14	1,133.32	1,344.15	1,341.24	295.55	45,807.05

TABLE No. 62—JACKSON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 11, 1901	\$ 121.27				\$ 40.00	\$ 4.00				\$ 175.50
Aug. 14, 1901	53.75	\$ 604.20			\$ 31.85	32.67	2.06	2.06		720.19
Sept. 10, 1901	136.61					30.00	6.15	6.15		201.87
Oct. 18, 1901	2,343.12					30.00	138.32	138.32		2,649.76
Nov. 16, 1901	638.30	555.90			41.15	30.00	12.00	12.00		1,500.11
Dec. 21, 1901	111.77					30.00	4.29	4.11		150.17
Jan. 14, 1902	1,104.23				58.34	30.00	38.65	11.70		1,243.92
Feb. 10, 1902	749.38				\$ 3.30	30.00	27.76	27.76		\$ 888.40
Mar. 14, 1902	2,180.40	564.50				30.00	80.01	80.01		\$ 2,915.22
April 15, 1902	5,432.80					30.00	224.83	224.83		5,911.96
May 9, 1902	138.57	648.00			30.28	30.00	7.19	7.19		\$ 915.15
June 16, 1902	42.53					30.00	1.62	1.58		75.73
Total....	\$ 13,418.06	\$ 2,343.60		\$ 3.30	\$ 162.57	\$ 372.67	\$ 547.22	\$ 520.05		\$ 17,965.40

July 12, 1903	\$ 104.39				\$ 90.00	\$ 3.90	\$ 3.90			\$ 142.11
Aug. 6, 1903	50.24	\$ 750.50		\$ 40.10	31.85	30.00	2.08	2.08		\$ 913.15
Sept. 9, 1903	197.98					30.00	7.32	7.32		\$ 242.62
Oct. 16, 1903	2,745.92					30.00	194.82	194.82		\$ 3,065.56
Nov. 17, 1903	605.58	774.40				30.00	18.76	18.76		1,375.24
Dec. 18, 1903	298.15	35.20				30.00	7.40	7.40		288.15
Jan. 8, 1904	162.58					30.00	7.01	5.45		233.02
Feb. 11, 1904	725.29	788.80			65.50	30.00	40.12	40.12	\$ 30.00	1,707.26
Mar. 13, 1904	2,746.00					30.00	159.60	159.60	73.89	\$ 3,222.00
April 18, 1904	7,399.40				1.25	30.00	455.70	455.70	227.88	\$ 8,337.03
May 20, 1904	219.80	826.40			3.40	40.00	12.54	12.54	6.27	1,169.01
June 29, 1904	123.41					30.00	7.04	7.01	3.47	170.93
Total....	\$ 15,238.71	\$ 3,175.00		\$ 44.75	\$ 171.55	\$ 890.00	\$ 846.31	\$ 844.70	\$ 337.48	\$ 21,019.10
Grand total	28,652.76	5,519.20		48.05	334.12	732.67	1,336.53	1,364.75	337.48	38,982.50

TABLE No. 63—JASPER COUNTY.

Date of Payment.	State	Insane.	Blind.	Deaf.	Feeble-minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 22, 1901	\$ 94.30									\$ 94.30
Aug. 26, 1901	119.01									119.01
Sept. 21, 1901	339.81									339.81
Oct. 16, 1901	7,000.41									7,000.41
Nov. 10, 1901	617.47									617.47
Jan. 10, 1902	576.97									576.97
Feb. 21, 1902	710.61	\$ 3,981.97	16.34			\$ 144.65	\$ 155.33			\$ 5,083.80
Mar. 22, 1902	2,323.91									2,323.91
April 26, 1902	2,461.61									2,461.61
May 21, 1902	424.76									424.76
June 21, 1902	152.00									152.00
Total	\$ 21,068.96	\$ 3,981.97	16.34			\$ 144.65	\$ 155.33	\$ 811.01	\$ 805.30	\$ 27,504.22

July 21, 1902	209.83									\$ 209.83
Aug. 20, 1902	113.25									113.25
Sept. 22, 1902	553.29	\$ 2,404.90								\$ 2,958.19
Oct. 17, 1902	7,124.40									7,124.40
Nov. 19, 1902	881.03									881.03
Dec. 18, 1902	1,288.50									1,288.50
Feb. 17, 1903	41.00									41.00
Mar. 19, 1903	3,170.17	1,063.18	\$ 22.80				20.00			\$ 4,253.15
April 24, 1903	12,945.53									12,945.53
May 12, 1903	580.32									580.32
June 17, 1903	189.03									189.03
Total	\$ 28,426.19	\$ 3,468.17	\$ 22.80	\$ 19.34	\$ 156.31	\$ 230.00	\$ 1,303.83	\$ 1,292.54	\$ 477.64	\$ 33,426.91
Grand total	45,425.15	7,400.14	39.23	19.34	300.99	385.33	2,115.44	2,097.90	477.64	61,201.19

TABLE No. 64—JEFFERSON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 6, 1901	\$ 80.61									\$ 80.61
Aug. 5, 1901	85.94									85.94
Sept. 13, 1901	813.64									813.64
Oct. 24, 1901	2,017.11									2,017.11
Nov. 25, 1901	1,553.22									1,553.22
Dec. 12, 1901	135.45	740.74								\$ 876.19
Jan. 11, 1902	24.45									24.45
Feb. 11, 1902	693.30	753.06		70	4.30					\$ 1,440.66
Mar. 18, 1902	1,315.73									1,315.73
April 14, 1902	4,069.80									4,069.80
May 8, 1902	186.75	805.30								\$ 992.05
June 12, 1902	124.58									124.58
Total	\$ 11,453.55	\$ 3,110.22		70	4.30	\$ 62.68	\$ 240.00	\$ 439.91	\$ 435.70	\$ 15,747.00

JEFFERSON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 9, 1902	\$ 65.00									\$ 65.00
Aug. 8, 1902	115.22									115.22
Sept. 5, 1902	141.77	827.00	\$ 11.21		1.65	13.75	40.00			\$ 1,035.38
Oct. 15, 1902	3,738.82				2.00		74.19	138.69		\$ 3,953.70
Nov. 14, 1902	692.76	791.00					40.00	138.65		\$ 1,522.41
Dec. 11, 1902	153.48						40.00	24.71		\$ 218.19
Jan. 13, 1903	48.80						40.00	4.59		\$ 93.39
Feb. 10, 1903	1,077.54	768.53					40.00	52.73		\$ 1,838.80
Mar. 12, 1903	1,537.55						40.00	52.73		\$ 1,630.28
April 16, 1903	5,894.03			1.65	.85		40.00	836.43		\$ 6,732.96
May 7, 1903	272.96	842.00					40.00	94.23		\$ 1,110.19
June 10, 1903	77.21						40.00	16.93		\$ 124.14
Total	\$ 13,784.98	\$ 3,230.53	\$ 11.21	\$ 3.33	\$ 20.47	\$ 454.10	\$ 697.00	\$ 692.83	\$ 253.31	\$ 19,127.91
Grand total	25,238.53	6,340.73	11.91	7.63	83.15	674.10	1,138.97	1,138.83	253.31	\$ 34,874.97

TABLE No. 65—JOHNSON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 138.01									\$ 138.01
Aug. 5, 1901	195.55									195.55
Sept. 6, 1901	609.02									609.02
Oct. 21, 1901	5,609.02	\$ 810.00		\$ 30.97	\$ 24.08					\$ 6,474.07
Nov. 16, 1901	931.74									931.74
Dec. 14, 1901	591.15									591.15
Jan. 15, 1902	226.40									226.40
Feb. 13, 1902	1,023.59									1,023.59
Mar. 18, 1902	2,651.73									2,651.73
April 22, 1902	7,055.54	907.52								\$ 7,963.06
May 16, 1902	599.96									599.96
June 10, 1902	222.26									222.26
Total	\$ 20,665.29	\$ 1,718.42		\$ 30.87	\$ 147.56					\$ 22,561.14

July 8, 1902	\$ 232.00									\$ 232.00
Aug. 12, 1902	144.72									144.72
Sept. 12, 1902	829.77	\$ 1,945.75								\$ 2,775.52
Oct. 25, 1902	6,304.27									6,304.27
Nov. 21, 1902	1,163.51									1,163.51
Dec. 15, 1902	454.22									454.22
Jan. 15, 1903	100.63									100.63
Feb. 18, 1903	1,249.85									1,249.85
Mar. 20, 1903	5,530.19									5,530.19
April 25, 1903	8,450.43	1,130.90								\$ 9,581.33
May 19, 1903	2,780.82									2,780.82
June 11, 1903	288.14									288.14
Total	\$ 24,861.05	\$ 4,173.25		\$ 23.80	\$ 83.15					\$ 29,117.25
Grand total	45,620.94	5,891.67		54.67	235.71					\$ 51,743.32

TABLE No. 66—JONES COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 5, 1901	\$ 107.00			\$ 16.10		\$ 80.00	\$ 4.11			\$ 211.15
Aug. 3, 1901	118.50	\$ 1,620.00			\$ 55.29	20.00	4.55	4.52		1,822.91
Sept. 10, 1901	325.00						28.96	28.96		383.92
Oct. 14, 1901	3,971.35				19.10	226.78	152.73	152.53		4,532.52
Nov. 16, 1901	729.10	1,783.30					37.91	27.70		2,627.11
Dec. 6, 1901	112.75						4.03	3.57		130.15
Jan. 3, 1902	17.94				25.05		.08	54		54.16
Feb. 8, 1902	674.00					70.00	24.55	24.33		792.88
Mar. 5, 1902	2,155.66	\$ 651.20				70.00	97.71	97.02		4,113.00
April 17, 1902	7,939.84	1,626.00			20.08	70.00	292.57	272.12		10,221.51
May 10, 1902	341.68					70.00	12.48	10.29		434.70
June 11, 1902	367.91					70.00	11.05	5.94		394.90
Total	\$ 16,838.55	\$ 6,660.40		\$ 16.10	\$ 130.40	\$ 746.78	\$ 661.83	\$ 631.68		\$ 25,705.24

July 7, 1902	\$ 101.57		\$ 2.75			\$ 100.00	\$ 3.70	\$ 3.20		\$ 271.22
Aug. 7, 1902	112.19	\$ 1,592.00		\$ 3.58	\$ 50.88	140.00	4.09	2.88		1,906.53
Sept. 10, 1902	295.15						26.11	25.27		316.63
Oct. 14, 1902	3,965.67				18.32	140.00	146.47	146.10		4,406.56
Nov. 12, 1902	1,068.92	1,834.80				70.00	40.73	40.63		2,785.08
Dec. 8, 1902	110.12					70.00	4.07	4.02		188.21
Jan. 10, 1903	36.41				43.05	63.23	1.01	.96		144.70
Feb. 7, 1903	717.54	\$ 1,535.00	1.46			60.00	40.81	40.10	\$ 20.23	2,713.38
Mar. 10, 1903	2,834.38					60.00	184.40	184.32	91.93	3,355.03
April 15, 1903	9,772.08						558.11	558.10	278.84	11,167.13
May 12, 1903	418.02	\$ 1,963.20			33.33	23.94	23.41	11.57		2,473.17
June 9, 1903	147.57					180.00	8.44	8.44	4.21	348.66
Total	\$ 19,592.50	\$ 6,924.00	\$ 4.15	\$ 8.08	\$ 145.50	\$ 943.23	\$ 1,041.55	\$ 1,038.06	\$ 406.78	\$ 30,077.10
Grand total	35,408.11	13,008.00	4.15	19.68	275.90	1,090.01	1,702.88	1,909.74	406.78	55,782.94

TABLE No. 67—KEOKUK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 3, 1901	\$ 119.82					\$ 30.95		\$ 4.58	\$ 4.48	\$ 160.08
Aug. 3, 1901	151.89	\$ 551.87	11.94				5.77	5.45		729.61
Sept. 4, 1901	127.07						129.80	129.58		257.35
Oct. 12, 1901	4,259.17				15.84	167.62	167.62	167.62		4,709.96
Nov. 13, 1901	538.89	537.43				20.65	16.63	16.63		1,129.90
Dec. 12, 1901	283.79					9.94	9.94	9.94		303.79
Jan. 11, 1902	106.54				33.05		3.92	3.79		150.33
Feb. 15, 1902	545.21					30.20	20.14	20.14		1,175.49
Mar. 15, 1902	1,591.40	\$ 571.69	10.27	7.98		61.15	61.15	61.15		2,073.40
May 10, 1902	433.00					31.86	243.94	243.54		7,105.50
June 23, 1902	194.76						15.90	15.85		1,065.21
Total	\$ 1,307.85	\$ 2,241.39	\$ 22.46	\$ 7.98	\$ 117.23		\$ 619.47	\$ 616.77		\$ 18,983.15

KEOKUK COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 3, 1902	\$ 86.32						\$ 2.19			\$ 92.58
Aug. 2, 1902	117.36				\$ 49.35		4.29	4.29		200.32
Sept. 5, 1902	43.66	\$ 672.14					23.06	23.02		760.90
Oct. 13, 1902	4,681.89				5.04		174.60	174.61		5,036.14
Nov. 13, 1902	688.25	702.01					38.29	38.28		1,436.01
Dec. 13, 1902	248.94						8.91	8.88		300.71
Jan. 6, 1903	151.59				20.29		23.74	23.74		1,434.83
Feb. 10, 1903	888.85	720.75			21.06		33.44	33.44		1,661.74
Mar. 11, 1903	2,243.67						73.05	73.06	98.22	2,435.99
April 20, 1903	10,013.48				10.61		297.13	297.13	138.36	10,661.74
May 6, 1903	553.65	\$ 850.80					15.00	15.00	7.03	1,421.38
June 3, 1903	146.22				22.57		4.08	4.06	1.98	178.91
Total	\$ 19,500.97	\$ 2,934.73	\$ 53.82	\$ 22.57	\$ 80.03		\$ 636.37	\$ 636.25	\$ 195.11	\$ 24,182.77
Grand total	34,878.82	5,229.12	76.28	30.54	204.16		1,259.88	1,256.02	195.11	\$ 43,115.92

TABLE No. 68—KEOKUK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 20, 1901	\$ 117.30						\$ 4.51			\$ 129.22
Aug. 7, 1901	55.46						2.19	2.19		50.72
Sept. 10, 1901	371.25						14.36	14.36		390.85
Nov. 6, 1901	6,982.00						217.82	217.82		7,417.70
Nov. 9, 1901	417.85						16.02	16.02		449.89
Dec. 13, 1901	459.95						17.74	17.74		485.40
Feb. 5, 1902	509.77						16.83	16.83		624.15
Mar. 13, 1902	2,091.07						79.34	79.34		2,219.75
May 3, 1902	8,501.84						297.68	297.68		9,096.20
May 13, 1902	117.40						4.35	4.35		126.10
June 19, 1902		\$ 2,835.00			\$ 67.29					2,902.29
Total	\$ 19,632.84	\$ 2,835.00		\$.60	\$ 67.29		\$ 637.71	\$ 638.43		\$ 23,862.47

July 14, 1902	\$ 877.23						\$ 14.04	\$ 14.04		\$ 405.31
Sept. 5, 1902	170.83						6.35	6.35		183.40
Oct. 24, 1902	6,882.14						207.72	207.72		7,297.58
Nov. 23, 1902	330.99	\$ 1,434.51					12.24	12.21		1,780.05
Dec. 21, 1902	450.22						17.01	17.01		463.24
Jan. 30, 1903	332.87						7.12	7.12		316.91
Feb. 21, 1903	388.19						32.18	32.18	11.00	443.64
Mar. 17, 1903	3,385.07						121.10	121.10	60.55	3,697.82
April 27, 1903	9,151.22						524.64	524.64	262.92	10,462.82
May 12, 1903	180.71						19.32	19.32	5.17	204.92
June 19, 1903	255.94						11.34	11.34	3.73	261.75
Total	\$ 21,802.98	\$ 1,434.51					\$ 954.04	\$ 954.04	\$ 182.86	\$ 25,488.43
Grand total	41,485.82	4,270.11			\$.60	\$ 67.29	1,591.75	1,582.47	\$ 182.86	\$ 40,840.90

REPORT OF THE TREASURER OF STATE.

[No. 4]

TABLE No. 69—LEE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 13, 1901	\$ 244.70						\$ 10.36	\$ 10.36		\$ 265.42
Sept. 11, 1901	1,044.95	\$ 2,752.24		\$ 23.27	\$ 124.02	\$ 105.33	40.19	40.19		4,130.19
Oct. 9, 1901	4,946.77						250.10	250.10		5,446.97
Dec. 12, 1901	1,054.75						39.90	37.93		1,132.58
Jan. 20, 1902	187.74	2,774.09			172.83	250.00				3,384.16
April 12, 1902	9,360.63	2,845.59		9.30	80.13	150.00	411.00	411.00		13,267.64
June 12, 1902	453.55	2,916.40				50.00	17.03	17.03		3,454.04
Total.....	\$ 17,293.12	\$ 11,288.31		\$ 32.57	\$ 376.48	\$ 555.33	\$ 768.53	\$ 766.61		\$ 31,081.00

Sept. 10, 1902	\$ 894.85	\$ 2,879.61	\$ 21.98	\$ 22.78	\$ 151.46	\$ 97.00	\$ 33.14	\$ 33.14		\$ 4,133.96
Oct. 13, 1902	5,911.43						275.43	275.43		6,462.29
Dec. 15, 1902	2,706.40						97.74	76.81		2,880.95
Jan. 12, 1903	127.99	3,077.59	20.77		135.33	100.00				3,461.68
April 16, 1903	12,996.92	3,191.48		.50		90.00	832.25	832.25	\$ 413.58	18,526.98
June 12, 1903	1,391.91	3,245.60			58.84	40.00	61.03	61.03	13.14	4,871.55
Total.....	\$ 24,029.50	\$ 12,394.28	\$ 42.75	\$ 23.28	\$ 345.63	\$ 297.00	\$ 1,299.59	\$ 1,278.66	\$ 426.72	\$ 40,137.41
Grand total	41,322.62	23,682.59	42.75	55.85	722.11	852.33	2,068.17	2,045.27	426.72	71,218.41

TABLE No. 70—LINN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 6, 1901	\$ 342.34	\$ 368.12					\$ 13.17	\$ 13.17		\$ 736.80
Aug. 5, 1901	326.74	126.18					12.31	12.31		477.54
Sept. 20, 1901	894.82	1,106.30					34.41	34.41		2,069.94
Oct. 24, 1901	5,588.01	2,253.55					317.52	317.52		8,481.60
Nov. 21, 1901	1,318.75	420.40					50.73	50.73		1,840.61
Dec. 20, 1901	694.42	197.32					26.49	26.49		944.72
Jan. 14, 1902	925.25	223.31					30.71	17.68		1,196.95
Feb. 8, 1902	762.65	457.82					28.24	28.24		1,306.95
Mar. 12, 1902	2,792.34	1,702.72					103.42	103.42		4,732.58
April 15, 1902	8,000.00				\$ 30.68					8,000.00
May 8, 1902	5,061.01	9,312.44					532.03	532.03		15,537.51
May 17, 1902	1,003.48	663.16					35.77	35.77		1,733.18
June 7, 1902	634.23						23.45	23.45		680.13
Total.....	\$ 23,343.04	\$ 16,863.32			\$ 30.68		\$ 1,258.25	\$ 1,245.22		\$ 47,743.51

REPORT OF THE TREASURER OF STATE.

LINN COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 12, 1902	\$ 457.10						\$ 15.89	\$ 15.89		\$ 488.88
Aug. 8, 1902	298.11						11.05	11.05		320.21
Sept. 11, 1902	654.04						24.21	24.21		702.46
Oct. 22, 1902	6,671.66						343.92	343.92		7,359.50
Nov. 21, 1902	1,398.62						51.84	51.84		1,502.30
Dec. 17, 1902	553.33						17.65	17.65		588.59
Jan. 10, 1903	542.72						19.98	18.60		581.30
Feb. 9, 1903	1,323.82						75.93	75.93	\$ 37.97	1,518.65
Mar. 9, 1903	1,852.12						251.20	251.20	125.60	2,481.12
May 5, 1903	20,183.27						1,153.32	1,153.32	576.66	23,066.57
May 14, 1903	1,153.56						64.51	64.51	32.25	1,319.83
June 13, 1903	2,821.80		\$ 78.54	\$ 253.68	\$ 732.25	\$ 840.00	73.79	65.45	25.89	4,896.87
Total.....	\$ 37,921.15		\$ 78.54	\$ 253.68	\$ 732.25	\$ 840.00	\$ 2,108.27	\$ 2,093.55	\$ 798.34	\$ 44,825.78
Grand total	66,264.19	\$ 16,866.32	78.54	253.68	762.98	840.00	3,366.52	3,338.77	798.34	92,569.29

TABLE No. 71—LOUISA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
Aug. 9, 1901	\$ 298.67						\$ 10.79	\$ 5.09		\$ 314.55
Sept. 7, 1901	89.06	\$ 375.53					8.61	7.83		481.69
Oct. 21, 1901	3,427.05			\$.68			131.44	129.78		3,688.95
Nov. 23, 1901	336.18						12.89	12.57		361.64
Dec. 16, 1901	175.36						6.09	6.00		188.65
Feb. 11, 1902	371.51			4.55			12.79	12.39		401.24
Mar. 14, 1902	664.62						29.71	29.64		723.97
April 22, 1902	4,552.44	2,000.00					168.60	168.39		6,889.43
May 6, 1902	177.55						6.83	6.81		191.19
June 25, 1902	73.12						2.73	2.61		78.46
Total.....	\$ 10,165.56	\$ 2,375.53		\$ 5.23			\$ 391.08	\$ 381.71		\$ 13,319.11

July 7, 1902	\$ 117.24						\$ 4.37	\$ 4.28		\$ 125.89
Aug. 7, 1902	55.54						2.04	1.99		59.57
Sept. 6, 1902	171.47						6.36	6.35		184.18
Oct. 17, 1902	3,823.48						123.22	123.22		3,570.92
Nov. 12, 1902	426.65						15.80	15.77		458.22
Feb. 16, 1903	61.06						3.40	3.39		98.45
Feb. 16, 1903	297.57						16.92	16.92	\$ 8.38	339.79
Mar. 14, 1903	869.35						57.02	56.95	28.41	1,011.71
May 1, 1903	5,853.18						334.22	167.30	333.83	6,688.53
May 6, 1903	188.47						10.72	10.70	5.32	215.21
June 18, 1903	75.13	\$ 500.00		\$ 36.24	\$ 36.23	\$ 250.00	4.43	171.32		1,074.76
Total.....	\$ 11,469.72	\$ 500.00		\$ 36.24	\$ 36.24	\$ 250.00	\$ 583.50	\$ 583.19	\$ 375.94	\$ 13,896.23
Grand total	21,635.28	2,875.53		42.87	36.24	250.00	974.58	964.90	375.94	27,155.34

REPORT OF THE TREASURER OF STATE.

[No. 4]

TABLE No. 72—LUCAS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 12, 1901	\$ 98.43						\$ 3.73	\$ 3.55		\$ 105.71
Aug. 10, 1901	59.65	\$ 963.60					2.32	2.29		1,027.86
Sept. 16, 1901	415.82	972.00		13.43	25.17		15.97	15.83		1,458.22
Oct. 21, 1901	2,883.10						115.58	115.00		3,113.68
Nov. 15, 1901	347.15						13.27	12.82		373.24
Dec. 16, 1901	337.80	885.60			13.60		12.44	11.88		1,260.82
Jan. 8, 1902	179.33						6.76	5.51		191.60
Feb. 5, 1902	337.14				37.89		14.71	14.65		404.39
Mar. 5, 1902	1,075.79						39.76	39.76		1,155.31
April 10, 1902	3,020.71						116.98	116.78		3,254.47
May 5, 1902	387.68	872.00		13.23	33.83		14.25	14.11		1,335.20
June 5, 1902	82.56						3.01	3.01		88.58
Total....	\$ 9,235.16	\$ 3,693.20		\$ 26.66	\$ 110.49		\$ 353.88	\$ 354.60		\$ 13,829.08

July 7, 1902	\$ 93.89	\$ 882.40					\$ 3.47	\$ 3.47		\$ 983.23
Aug. 4, 1902	80.86						2.98	2.99		86.83
Sept. 4, 1902	311.91						11.53	11.53		334.97
Oct. 11, 1902	2,702.63						105.11	105.11		2,912.85
Nov. 8, 1902	646.04						23.16	23.16		692.86
Dec. 5, 1902	235.43						8.17	8.17		251.77
Jan. 9, 1903	87.24						3.17	3.17		93.58
Feb. 14, 1903	405.71	2,910.91		\$ 26.42	\$ 62.54		23.05	23.05	\$ 11.48	3,463.16
Mar. 12, 1903	1,454.27						82.44	82.44	41.14	1,660.29
April 15, 1903	3,994.01	1,017.23		20.72	22.90		240.35	240.55	120.13	5,655.71
June 5, 1903	531.02						23.30	23.30	11.64	559.26
Total...	\$ 10,543.01	\$ 4,810.56		\$ 47.14	\$ 85.44		\$ 526.73	\$ 526.74	\$ 184.39	\$ 16,724.01
Grand total	19,828.17	8,503.76		73.80	195.98		885.61	881.43	184.39	30,553.09

TABLE No. 73—LYON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 9, 1901	\$ 63.56				\$ 9.36		\$ 2.44	\$ 2.44		\$ 77.80
Aug. 5, 1901	158.58	\$ 474.40		\$ 9.20			5.47	1.21		643.86
Sept. 20, 1901	210.38						8.11	8.11		226.60
Oct. 17, 1901	5,681.55						139.58	139.58		5,960.71
Nov. 13, 1901	517.91	486.80					19.93	19.93		1,044.59
Dec. 11, 1901	183.76						6.46	6.46		196.68
Jan. 15, 1902	120.68						4.67	4.24		129.59
Feb. 15, 1902	259.96	537.20		5.50	6.19		9.65	9.65		823.15
Mar. 12, 1902	671.68						24.88	24.88		721.44
April 14, 1902	6,933.13				13.20		182.46	182.46		7,311.25
May 8, 1902	11.80	504.00					.44	.25		516.49
June 7, 1902	73.44						2.74	2.74		78.92
Total...	\$ 14,886.45	\$ 2,002.40		\$ 14.70	\$ 28.75		\$ 406.83	\$ 401.95		\$ 17,741.08

1903]

REPORT OF THE TREASURER OF STATE.

LYON COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 14, 1902	\$ 198.75				\$ 8.24		\$ 7.32	\$ 5.27		\$ 219.58
Aug. 9, 1902	44.28	\$ 532.40		\$.48			1.64	1.64		580.44
Sept. 11, 1902	90.01						3.34	3.34		96.69
Oct. 15, 1902	3,969.51	370.40			8.01		147.02	147.02		4,641.96
Nov. 12, 1902	505.21	192.00					18.71	18.71		734.63
Dec. 11, 1902	271.34						10.06	10.06		291.46
Jan. 9, 1903	2,195.77						5.28	5.28		2,203.33
Feb. 18, 1903	215.46	564.80			16.21		13.64	13.64		823.75
Mar. 12, 1903	787.39						44.99	44.99	\$ 29.38	903.73
April 16, 1903	8,064.54			.75	9.07		348.03	348.03	174.03	8,944.45
May 9, 1903	455.27	640.40					29.02	26.02	13.02	1,160.73
June 11, 1903	97.99						5.05	4.97	1.99	110.00
Total...	\$ 16,895.52	\$ 2,300.00		\$ 1.23	\$ 41.53		\$ 631.10	\$ 628.97	\$ 218.40	\$ 20,716.75
Grand total	31,781.97	4,302.40		15.93	70.28		1,037.93	1,030.92	218.40	38,457.83

TABLE No. 74—MADISON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 2, 1901	\$ 122.97						\$ 4.73	\$ 4.73		\$ 132.43
Aug. 3, 1901	127.08						4.89	4.89		136.86
Sept. 3, 1901	429.00						16.48	16.48		461.96
Oct. 5, 1901	3,620.42						122.61	122.61		3,865.64
Nov. 9, 1901	372.37						14.33	14.33		401.03
Dec. 5, 1901	195.08						6.94	6.94		208.96
Jan. 16, 1902	237.68						8.29	4.03		250.00
Feb. 15, 1902	563.83						21.99	21.99		637.81
Mar. 17, 1902	1,335.90						49.48	49.48		1,434.86
April 16, 1902	4,574.70						154.34	154.34		4,883.38
May 19, 1902	152.44	\$ 3,332.19		\$ 25.72	\$ 110.19	\$ 1,261.66	5.65	5.65		4,893.50
June 17, 1902	285.67						9.23	6.75		301.65
Total...	\$ 12,047.14	\$ 3,332.19		\$ 25.72	\$ 110.19	\$ 1,261.66	\$ 418.96	\$ 412.22		17,008.08

July 23, 1902	\$ 96.39						\$ 3.57	\$ 3.57		\$ 103.53
Aug. 15, 1902	85.77						3.18	3.18		92.13
Sept. 17, 1902	1,408.59						37.08	37.08		1,482.75
Oct. 17, 1902	3,129.31						100.80	100.80		3,330.91
Nov. 17, 1902	305.60						11.31	11.31		328.22
Dec. 16, 1902	180.47						6.32	5.99		192.78
Jan. 17, 1903	74.55						2.41	2.41		78.14
Feb. 9, 1903		\$ 3,414.80								3,414.80
Feb. 17, 1903	220.38						35.86	35.86	\$ 17.93	310.03
Mar. 17, 1903	1,825.60						104.32	104.32	52.17	2,086.41
April 17, 1903	5,665.91						298.32	298.32	149.15	6,411.70
May 15, 1903	243.70						13.92	13.92	6.93	278.47
June 16, 1903	241.87						11.88	11.88	4.12	269.74
June 17, 1903		2,438.43		\$ 47.50	\$ 156.07	500.00				3,232.09
Total...	\$ 13,473.13	\$ 5,853.23		\$ 47.50	\$ 156.07	\$ 1,292.77	\$ 628.97	\$ 628.64	\$ 230.30	\$ 22,315.70
Grand total	25,525.27	9,185.42		73.31	266.26	2,554.43	1,047.93	1,040.86	230.30	30,923.78

TABLE No. 75—MAHASKA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 280.98					\$ 240.00	\$ 9.02	\$ 4.20		\$ 534.20
Aug. 6, 1901	157.18						5.63	5.58		168.39
Sept. 13, 1901	621.81						23.14	22.86		667.81
Oct. 15, 1901	4,910.44	\$ 1,654.55		\$ 9.90	\$ 57.61	326.98	221.19	220.67		7,431.29
Nov. 14, 1901	667.17						24.11	23.59		714.87
Dec. 12, 1901	240.73	1,524.40			20.63	209.08	7.81	7.15		2,009.25
Jan. 10, 1902	128.79						3.48	3.06		135.31
Feb. 18, 1902	759.02				30.68	240.00	23.01	27.92		1,085.63
Mar. 19, 1902	1,774.53						65.69	65.41		1,905.63
April 21, 1902	6,768.00						282.40	282.13		7,332.53
May 10, 1902	338.25	4,178.78			23.86	373.93	12.31	11.94		4,939.07
June 10, 1902	84.70						3.06	3.05		90.81
Total....	\$ 16,731.10	\$ 7,387.73		\$ 9.90	\$ 132.78	\$ 1,389.89	\$ 685.33	\$ 677.56		\$ 27,014.29

July 7, 1902	\$ 98.77						\$ 3.68	\$ 3.68		\$ 106.13
Aug. 8, 1902	233.92						8.39	5.43		247.74
Sept. 16, 1902	606.72	\$ 1,359.20				\$ 215.00	22.17	19.08		2,222.17
Oct. 24, 1902	5,737.70	1,044.00				192.90	243.92	239.66		7,453.18
Nov. 17, 1902	779.35						28.65	26.10		834.10
Dec. 15, 1902	342.59						12.47	10.55		365.41
Jan. 16, 1903	117.25	1,577.35			\$ 29.00	180.00	4.29	3.82		1,911.71
Feb. 11, 1903	951.52						52.99	52.23	\$ 25.80	1,082.04
Mar. 17, 1903	1,971.46	1,695.12			111.12	202.75	110.99	110.99	55.20	4,257.63
April 21, 1903	9,353.39						579.43	579.30	228.70	10,740.82
May 11, 1903	445.99						25.31	25.31	12.50	509.11
June 10, 1903	188.84	36.00			36.30	317.62	10.55	10.45	64.98	664.74
Total....	\$ 20,827.50	\$ 5,711.67			\$ 176.42	\$ 1,108.27	\$ 1,102.84	\$ 1,086.40	\$ 386.68	\$ 30,399.78
Grand total	37,558.60	13,099.40		9.90	309.20	2,498.16	1,788.17	1,763.96	386.63	57,414.07

TABLE No. 76—MARION COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 5, 1901	\$ 127.90					\$ 10.00	\$ 4.84	\$ 4.69		\$ 174.63
Aug. 5, 1901	131.97	\$ 1,059.82	\$ 5.44			10.00	5.01	4.97		1,211.17
Sept. 5, 1901	416.32					10.00	15.18	15.18		456.68
Oct. 15, 1901	4,183.41					20.00	160.95	160.68		4,540.85
Nov. 8, 1901	546.68	1,052.61					21.10	21.01		1,641.40
Dec. 14, 1901	229.50						8.05	5.09		262.62
Jan. 17, 1902	220.81		32.33			20.00	8.16	3.40		291.76
Feb. 17, 1902	1,092.90	1,095.37			17.06	10.00	35.89	29.57		2,263.73
Mar. 24, 1902	1,805.11					10.00	63.34	61.21		1,939.66
May 3, 1902	6,306.82	1,250.00				10.00	233.07	232.86		8,032.75
May 12, 1902	216.65					10.00	7.95	7.88		242.48
June 11, 1902	121.77					10.00	4.41	4.41		140.59
Total....	\$ 15,399.24	\$ 4,457.80	\$ 37.77		\$ 54.67	\$ 130.00	\$ 597.91	\$ 550.93		\$ 21,198.32

MARION COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 16, 1902	\$ 104.85		\$ 7.60		\$ 44.84	\$ 10.00	\$ 3.70	\$ 3.80		\$ 174.79
Aug. 12, 1902	83.00	\$ 1,338.33				10.00	3.03	3.04		1,437.43
Sept. 12, 1902	334.05					10.00	9.90	9.90		363.85
Oct. 20, 1902	4,336.23				8.78	10.00	160.57	160.57		4,676.15
Nov. 13, 1902	473.34	1,442.34				10.00	17.27	17.24		1,960.23
Dec. 10, 1902	122.43					10.00	8.87	8.86		140.16
Jan. 19, 1903	63.43		47.67			10.00	2.16	1.77		125.03
Feb. 11, 1903	580.16	1,443.13			21.90	10.00	32.59	31.80	\$ 15.80	2,135.38
Mar. 18, 1903	2,935.44					10.00	166.75	165.43	82.44	3,360.06
April 20, 1903	8,304.65					10.00	464.37	465.38	231.63	9,476.03
May 14, 1903	286.72	1,464.80				10.00	16.12	15.44	7.91	1,800.99
June 16, 1903	114.61						6.52	5.27	2.60	129.00
Total....	\$ 17,738.95	\$ 5,688.60	\$ 55.27		\$ 75.52	\$ 110.00	\$ 886.88	\$ 883.50	\$ 340.38	\$ 25,779.10
Grand total	33,138.19	10,146.40	93.04		130.19	240.00	1,454.79	1,434.43	340.38	46,977.42

TABLE No. 77—MARSHALL COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 20, 1901	\$ 142.01						\$ 5.36	\$ 5.36		\$ 152.73
Aug. 14, 1901		\$ 4,955.73		\$ 39.32	\$ 563.70	\$ 623.17				\$ 6,181.92
Sept. 7, 1901	514.51						19.34	19.34		553.19
Oct. 22, 1901	6,180.95						262.84	262.84		6,706.63
Nov. 21, 1901	563.68						21.80	21.30		606.28
Dec. 26, 1901	290.48						10.76	9.84		311.08
Jan. 21, 1902	173.64						6.92	6.82		187.38
Feb. 21, 1902	534.95						20.64	20.04		575.63
Mar. 11, 1902	1,080.51						62.85	62.85		1,206.21
April 24, 1902	8,586.79						316.33	316.33		9,219.45
May 15, 1902	357.02						12.89	12.89		382.80
June 20, 1902	151.06						5.92	4.88		161.86
Total....	\$ 18,605.60	\$ 4,955.73		\$ 39.32	\$ 563.70	\$ 623.17	\$ 745.15	\$ 743.09		\$ 26,275.76

July 25, 1902	\$ 124.49						\$ 4.51	\$ 4.51		\$ 133.51
Aug. 19, 1902	77.16						2.66	2.66		82.88
Sept. 20, 1902	87.87						3.17	3.17		94.21
Oct. 2, 1902	6,892.81						279.19	279.19		7,450.69
Dec. 4, 1902	680.70						25.02	25.02		730.74
Dec. 24, 1902	329.21						12.32	12.32		353.85
Jan. 30, 1903	114.25						8.19	2.14		119.58
Feb. 3, 1903		\$ 2,613.93		\$ 28.70	\$ 472.77	\$ 970.96				4,086.36
Feb. 24, 1903	538.20						30.81	30.81	\$ 15.49	615.31
Mar. 17, 1903	1,458.59						118.24	118.24	58.97	1,754.04
April 14, 1903		3,016.62								3,016.62
April 24, 1903	11,498.73						657.06	657.06	328.58	13,141.43
May 23, 1903	324.93						18.56	18.56	9.20	371.25
June 23, 1903	236.71						11.61	11.36	5.22	264.90
Total....	\$ 22,363.15	\$ 5,630.55		\$ 28.70	\$ 472.77	\$ 970.96	\$ 1,166.54	\$ 1,165.24	\$ 417.46	\$ 32,215.37
Grand total	40,968.75	10,586.28		68.02	1,036.47	1,594.13	1,911.69	1,908.33	417.46	58,401.13

TABLE No. 78—MILLS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 9, 1901	\$ 47.96									\$ 51.67
Aug. 19, 1901	67.70									72.96
Sept. 10, 1901	232.51									250.29
Oct. 16, 1901	4,763.25									5,050.71
Nov. 15, 1901	22.46									278.71
Dec. 16, 1901	60.64									250.05
Dec. 31, 1901		\$ 1,118.40		\$ 20.27	\$ 72.07					64.62
Jan. 11, 1902	100.00									1,274.74
Feb. 15, 1902	643.67									107.00
Mar. 15, 1902	1,532.44									601.26
April 25, 1902	5,529.55									42.14
May 6, 1902		564.00			87.33					204.57
May 12, 1902	103.05									7.25
June 9, 1902		645.40		17.06	64.55					6.48
June 10, 1902	175.37									6.48
Total	\$ 13,906.80	\$ 2,330.80		\$ 37.33	\$ 238.93					\$ 485.70
										\$ 483.86
										\$ 16,897.48

July 9, 1901	\$ 58.54									\$ 62.76
Aug. 7, 1901	96.97									71.82
Sept. 10, 1901	530.36									340.40
Oct. 25, 1901	4,694.03									106.69
Nov. 14, 1901	189.34									202.04
Dec. 15, 1901	271.23									289.19
Jan. 15, 1902		\$ 1,308.76								1,425.07
Jan. 17, 1902										5.48
Feb. 14, 1902	800.85									357.41
Mar. 15, 1902	1,071.00									88.77
April 16, 1902		1,073.19								1,073.19
May 1, 1902	8,016.05									447.78
May 15, 1902	270.00									14.39
June 5, 1902	113.90									6.45
Total	\$ 15,818.68	\$ 2,276.95		\$ 221.81	\$ 772.90	\$ 771.10	\$ 287.50	\$ 20,143.62		\$ 20,143.62
Grand total	29,130.48	4,607.75		37.33	475.24	1,253.70	1,253.90	287.50	37,041.10	

TABLE No. 79—MITCHELL COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 89.61									\$ 187.91
Aug. 8, 1901	43.71									51.99
Sept. 10, 1901	876.18									975.68
Oct. 12, 1901	2,879.22	\$ 20.60								2,631.15
Nov. 9, 1901	477.85									2,614.45
Dec. 7, 1901	162.97									175.50
Jan. 8, 1902	50.60									1.93
Feb. 15, 1902	1,294.02	\$ 559.25	\$ 10.92							45.77
Mar. 12, 1902	808.21									45.04
April 14, 1902	8,412.85									129.39
May 14, 1902	193.05									7.11
June 7, 1902	92.93									8.40
Total	\$ 9,885.19	\$ 978.80	\$ 10.92	\$ 42.87	\$ 91.10					\$ 401.40
										\$ 389.19
										\$ 11,807.47

MITCHELL COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 9, 1902	\$ 121.76									\$ 130.54
Aug. 6, 1902	83.92	\$ 2,051.00								141.27
Sept. 12, 1902	1,058.77									1,058.77
Oct. 29, 1902	2,932.25									1,022.02
Nov. 14, 1902	288.35									13.85
Dec. 15, 1902	216.19									21.41
Jan. 16, 1903	69.25									2.41
Feb. 16, 1903	397.52	1,050.40								20.87
Mar. 18, 1903	2,151.49	65.88								145.85
April 17, 1903	4,257.35	1,008.40	\$ 12.43							263.23
April 27, 1903	400.37									16.97
May 13, 1903	236.98									6.01
June 11, 1903	106.91									2.00
Total	\$ 11,558.07	\$ 4,241.83	\$ 13.43	\$ 3.38	\$ 124.77		\$ 623.71	\$ 635.31	\$ 2,636.95	\$ 17,719.40
Grand total	21,745.26	5,218.63	24.85	46.25	215.87		1,027.11	1,024.50	228.90	29,576.93

TABLE No. 80—MONONA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 117.32									\$ 122.05
Aug. 9, 1901	77.08	\$ 322.40								2,224.24
Sept. 9, 1901	10.24									125.84
Oct. 9, 1901	3,329.92									127.24
Nov. 11, 1901	491.76									18.72
Dec. 12, 1901	222.41	784.00								8.05
Jan. 11, 1902	194.21									15.90
Feb. 14, 1902	512.11									39.07
Mar. 17, 1902	744.99									170.94
April 19, 1902	4,705.18									11.50
May 15, 1902	840.63	\$ 738.50								5.00
June 17, 1902	167.00									
Total	\$ 10,972.95	\$ 2,345.20			\$ 153.73		\$ 422.07	\$ 426.02		\$ 14,920.37

July 15, 1902	\$ 110.00				\$ 24.92		\$ 4.00	\$ 4.00		\$ 142.92
Aug. 15, 1902	120.00						4.00	4.00		128.00
Sept. 20, 1902							120.00	120.00		8,600.00
Oct. 1, 1902	3,396.00						11.05	11.05		382.00
Nov. 25, 1902	829.90						10.99	10.99		814.97
Dec. 30, 1902	232.25						12.00	11.00		97.90
Jan. 16, 1903	74.90				40.12		7.00	17.00		876.93
Feb. 18, 1903	310.00	\$ 484.50					51.00	50.00	23.00	1,746.04
Mar. 16, 1903	650.44						383.00	383.00	122.00	7,645.00
May 1, 1903	6,060.00	\$ 902.00					17.00	17.00	8.00	340.00
May 18, 1903	307.00						18.00	18.00	7.00	392.00
June 23, 1903	122.90									
Total	\$ 13,828.49	\$ 1,454.40			\$ 65.04		\$ 646.91	\$ 644.91	\$ 240.00	\$ 15,531.75
Grand total	23,452.84	3,799.60			219.77		1,009.88	1,070.93	240.00	29,552.02

TABLE No. 81—MONROE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Femile-Minded.	Orphan's Home.	State Univer- sity.	State College.	State Normal.	Total.
July 9, 1901	\$ 67.91						\$ 2.68	2.51		\$ 73.10
Aug. 7, 1901	78.82						3.01	3.01		84.84
Sept. 11, 1901	209.86						10.59	10.50		240.95
Oct. 15, 1901	2,815.77									2,815.77
Nov. 15, 1901	490.18						88.50	88.41		578.09
Dec. 14, 1901	168.27						6.94	18.41		173.35
Jan. 8, 1902	73.14						2.57	2.41		78.12
Feb. 8, 1902	462.86						17.14	17.14		480.64
Mar. 10, 1902	1,908.47						37.96	128.15		1,974.58
Apr. 16, 1902	3,338.85						128.15	128.15		4,095.19
May 8, 1902	154.83						5.78	5.78		166.35
June 9, 1902	142.76						5.24	5.30		153.85
Total	\$ 9,556.30	\$ 2,464.00					\$ 825.53	\$ 834.96		\$ 12,671.69

July 8, 1909	\$8.50				\$ 3.31	4.32																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
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TABLE No. 82—MONTGOMERY COUNTY

Date of Payment.	State.	Insurance.	Blind.	Deaf.	Febble Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 20, 1901	\$ 122.39						\$ 4.07	\$ 4.07		131.87
Aug. 21, 1901	90.25	791.80			\$ 56.92		34.16	34.16		924.37
Sept. 20, 1901	693.77						22.94	16.17		674.88
Oct. 18, 1901	4,234.27						153.27	153.27		4,540.81
Nov. 15, 1901	639.43				31.32		9.10	9.10		689.75
Dec. 14, 1901	173.22						6.59	6.59		186.40
Jan. 10, 1902	395.60						8.10	8.10		403.80
Feb. 10, 1902	285.30	902.80			67.55		10.54	10.54		1,276.00
Mar. 19, 1902	1,270.23		4.65				48.97	48.97		1,368.83
April 18, 1902	5,138.90						88.63	88.63		5,316.16
May 15, 1902	86.22				40.53		8.13	8.13		1,164.37
June 20, 1902	311.06						10.00	6.06		327.78
Total.	\$ 13,572.12	\$ 3,400.25			\$ 176.63		\$ 468.58	\$ 468.81		\$ 17,650.89

MONTGOMERY COUNTY—CONTINUED

Date of Payment.	State.	Insane.	Blind.	Deaf.	Foolish-Minded.	Orphan & Home.	State reformatory.	State College.	State Normal.	Total.
July 23, 1902	\$ 110.30						\$ 4.01	\$ 4.01		\$ 118.32
Aug. 21, 1902	108.35	\$ 978.80			\$ 54.31		3.77	3.77		1,145.00
Sept. 18, 1902	300.90						11.38	11.38		592.00
Oct. 30, 1902	4,590.30						161.83	161.83		4,953.00
Nov. 17, 1902	551.65	967.20			34.42		21.53	21.53		1,566.80
Dec. 19, 1902	227.18						6.66	6.66		241.04
Jan. 17, 1903	187.35						3.77	3.70		194.63
Feb. 10, 1903	396.10	927.50					20.89	20.89	\$ 10.44	1,394.51
Mar. 10, 1903	1,083.01				38.60		61.80	61.80	36.50	1,280.71
April 22, 1903	7,408.97						408.33	408.33	204.25	8,430.28
May 18, 1903	318.84	936.80				71.91	18.22	18.23	6.08	1,373.07
June 17, 1903	211.80	35.20					10.05	8.38	3.55	268.87
Total.....	\$ 15,468.80	\$ 3,815.50			\$ 193.03		\$ 734.51	\$ 730.97	\$ 268.01	\$ 20,107.11
Grand total	28,840.92	7,325.75			184.06		1,218.00	1,190.38	258.01	31,307.12

TABLE No. 83—MUSCATINE COUNTY

Date of Payment.	State.	Insane.	Blind.	Deaf.	Female Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 16, 1901	\$ 114.41	\$ 1,169.42			\$ 56.85		\$ 3.00	2.94		\$ 1,946.65
Aug. 16, 1901	70.41					110.82	4.00	4.00		289.23
Sept. 16, 1901	962.35					50.00	35.86	25.93		1,054.04
Oct. 17, 1901	5,292.40					246.38		346.36		5,875.88
Nov. 16, 1901	118.17	216.76			44.97	50.00	1.97	4.00		1,385.88
Dec. 13, 1901	194.29					60.00	6.19	5.97		266.45
Jan. 17, 1902	248.96					60.00	16.27	5.97		321.19
Feb. 17, 1902	438.30	1,275.05		\$.70		60.00	1.97	5.97		1,783.00
Mar. 17, 1902	1,877.45					60.00	102.90	102.93		1,983.33
April 25, 1902	7,221.66					60.00	287.46	287.46		7,815.94
May 15, 1902	1,000.00					60.00	46.38	1.94		1,109.70
June 16, 1902	79.66	1,282.80				60.00	2.93	2.93		1,978.82
Total	\$ 16,935.14	\$ 4,894.88		\$.70	\$ 201.90	\$ 688.05	\$ 600.82	\$ 608.75		\$ 23,351.00

July 1, 1902	115.68			\$ 69.25	85.00	4.26	4.00		\$ 253.22	
Aug. 16, 1902	100.70	\$ 1,142.00			90.05	4.30	3.72		1,319.21	
Sept. 1, 1902	638.70				73.28	4.54	2.75		735.60	
Oct. 22, 1902	5,353.75				78.33	250.63	250.63		6,455.31	
Nov. 17, 1902	111.60			38.91	82.59	4.16	4.16		150.92	
Dec. 15, 1902	188.75	1,151.21			86.54	4.16	3.72		1,439.84	
Jan. 28, 1903	58.18			36.41	90.00	2.04	2.72		138.63	
Feb. 1, 1903	401.00				245.22	2.72	2.72	11.28	641.72	
Mar. 17, 1903	2,387.33	1,558.00			90.00	264.77	204.77	102.22	3,445.19	
Apr. 1, 1903	9,526.44				90.00	514.96	514.96	272.41	10,569.57	
May 1, 1903	54.00			33.67	86.67	8.72	1.97		101.05	
June 10, 1903	96.12	1,371.00	\$ 21.85		80.00	7.18	4.89	2.00	2,061.07	
Total	19,563.54	\$ 5,024.31	\$ 21.85		\$ 170.67	\$ 976.64	\$ 1,084.04	\$ 1,083.41	\$ 300.21	\$ 28,233.67
Grand total	35,051.08	9,919.14	\$ 21.85	.70	383.34	1,054.70	1,788.06	1,782.16	\$ 300.21	\$ 31,875.38

TABLE No. 84—O'BRIEN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 31, 1901	\$ 36.05									\$ 36.05
Aug. 12, 1901	27.80									27.80
Sept. 30, 1901	254.65									254.65
Oct. 23, 1901	161.90									161.90
Nov. 18, 1901	155.25									155.25
Dec. 12, 1901	64.25									64.25
Jan. 22, 1902	359.16									359.16
Feb. 20, 1902	70.82									70.82
Mar. 20, 1902	2,907.50									2,907.50
April 25, 1902	8,873.38									8,873.38
May 21, 1902	183.85									183.85
June 5, 1902	2,853.14									2,853.14
June 16, 1902	96.35									96.35
Total.....	\$ 15,173.73									\$ 15,173.73

July 16, 1902	\$ 98.25									\$ 98.25
Aug. 15, 1902	30.01									30.01
Sept. 17, 1902	710.30									710.30
Nov. 10, 1902	3,969.61									3,969.61
Nov. 25, 1902	301.15									301.15
Dec. 20, 1902	134.02									134.02
Jan. 29, 1903	302.95									302.95
Feb. 19, 1903	111.90									111.90
Mar. 30, 1903	5,819.53									5,819.53
May 11, 1903	6,277.19	\$ 1,000.00								7,277.19
May 16, 1903	103.07	2,000.00								2,103.07
June 8, 1903	155.43									155.43
June 24, 1903	155.43									155.43
Total.....	\$ 17,793.41	\$ 3,000.00								\$ 20,793.41
Grand total	32,637.14	8,000.00								\$ 40,637.14

TABLE No. 85—OSCEOLA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 11, 1901	\$ 69.87	\$ 289.20	\$ 0.88		\$ 30.10					\$ 389.95
Aug. 12, 1901	33.23	341.20			5.75					380.18
Sept. 12, 1901	162.41									162.41
Oct. 23, 1901	3,771.05									3,771.05
Nov. 12, 1901	277.70	362.00			2.15					641.85
Dec. 16, 1901	162.85				6.15					169.00
Jan. 9, 1902	35.11				1.29					36.40
Feb. 13, 1902	357.60	308.00			13.38					678.98
Mar. 17, 1902	162.85				30.32					193.17
April 17, 1902	3,794.68	868.20			73.90					4,736.78
May 17, 1902	110.48	868.20			4.06					982.74
June 13, 1902	29.34				1.05					30.39
Total.....	\$ 9,627.37	\$ 1,753.60	\$ 0.88		\$ 85.94					\$ 11,467.79

OSCEOLA COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 22, 1902	\$ 48.43									\$ 48.43
Aug. 14, 1902	52.34	\$ 382.00								434.34
Sept. 10, 1902	216.45									216.45
Oct. 10, 1902	3,460.45									3,460.45
Nov. 10, 1902	530.22	306.00			\$ 4.94					841.16
Dec. 8, 1902	56.35									56.35
Jan. 15, 1903	1,384.00									1,384.00
Feb. 17, 1903	175.40	306.00			8.87					490.27
Mar. 17, 1903	1,346.11									1,346.11
April 17, 1903	4,346.11									4,346.11
May 10, 1903	92.38	420.40			22.85					535.63
June 10, 1903	45.80									45.80
Total.....	\$ 10,540.18	\$ 1,504.40			\$ 39.16		\$ 346.83	\$ 846.75	\$ 123.21	\$ 12,960.53
Grand total	20,167.55	3,948.00	\$ 6.88		71.50		575.13	574.88	123.21	\$ 24,867.15

TABLE No. 86—PAGE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 17, 1901	\$ 151.88									\$ 151.88
Aug. 17, 1901	216.45		1.10	0.94						218.49
Sept. 16, 1901	1,172.34									1,172.34
Oct. 17, 1901	4,715.20									4,715.20
Nov. 18, 1901	5,625.35									5,625.35
Dec. 16, 1901	226.60									226.60
Jan. 15, 1902	157.00									157.00
Feb. 17, 1902	1,115.75	4,700.00		7.45	78.92					5,901.12
Mar. 15, 1902	1,647.63									1,647.63
April 17, 1902	6,639.05				95.90					6,734.95
May 12, 1902	353.01	1,868.80								2,221.81
June 18, 1902	218.24									218.24
Total.....	\$ 17,235.06	\$ 7,000.40	\$ 17.15	\$ 14.39	\$ 288.00		\$ 597.29	\$ 500.75		\$ 25,747.04

July 21, 1902	\$ 382.80									\$ 382.80
Aug. 11, 1902	109.29	\$ 2,000.00	\$ 6.95		\$ 69.00		\$ 14.42	\$ 14.16		\$ 2,193.55
Sept. 15, 1902	765.37						20.65	25.44		\$ 811.21
Oct. 16, 1902	5,135.17	1,826.00			40.17		199.25	199.24		\$ 7,459.83
Nov. 17, 1902	561.80						20.84	20.81		\$ 603.45
Dec. 15, 1902	333.75						11.92	11.89		\$ 356.56
Jan. 16, 1903	115.75	1,900.00			21.56		3.91	3.80		\$ 2,137.70
Feb. 16, 1903	1,238.19	55.35					74.03	74.01	\$ 36.00	\$ 1,373.18
Mar. 16, 1903	2,470.91						141.00	140.99	70.56	\$ 2,823.52
April 16, 1903	8,530.16	2,028.80			77.77		448.45	448.41	330.06	\$ 11,884.49
May 16, 1903	947.50	23.60					19.84	19.84		\$ 1,000.78
June 15, 1903	75.02	59.94					7.65	7.65		\$ 142.26
Total.....	\$ 20,186.38	\$ 7,970.75	\$ 28.51	\$ 7.75	\$ 255.63		\$ 939.01	\$ 938.28	\$ 437.86	\$ 30,737.17
Grand total	37,421.47	14,977.15	45.06	15.14	541.63		1,538.24	1,529.00	437.86	\$ 54,967.15

TABLE No. 87—PALO ALTO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 71.40							\$ 2.74		\$ 76.91
Aug. 14, 1901	\$ 54.37	\$ 478.40						2.09		\$ 536.65
Sept. 13, 1901	2,477.74				\$ 41.90			0.50		\$ 2,519.14
Oct. 10, 1901	2,977.48							100.40		\$ 3,077.88
Nov. 14, 1901	502.21	470.00						18.59		\$ 1,010.15
Dec. 16, 1901	173.58				1.00			7.33		\$ 181.91
Jan. 15, 1902	33.40							2.31		\$ 35.71
Feb. 17, 1902	395.14				15.88			13.26		\$ 424.28
Mar. 18, 1902	732.49	504.00						29.35		\$ 1,265.84
April 17, 1902	4,037.00							139.72		\$ 4,176.72
May 15, 1902	105.25				13.94			3.90		\$ 123.09
June 16, 1902	546.20							12.30		\$ 558.50
Total	\$ 9,749.12	\$ 1,462.40			\$ 73.32			\$ 339.10	\$ 334.01	\$ 11,947.95

July 14, 1902	\$ 56.90	\$ 550.40						\$ 2.08	\$ 2.98	\$ 610.86
Aug. 14, 1902	\$ 50.25							1.86	1.96	\$ 53.07
Sept. 15, 1902	432.64	582.80			\$ 19.50			3.23	3.23	\$ 1,041.40
Oct. 18, 1902	2,690.11				7.79			110.77	110.77	\$ 3,219.43
Nov. 17, 1902	300.25							11.90		\$ 312.15
Dec. 25, 1902	175.60							6.34	6.34	\$ 188.33
Jan. 17, 1903	359.91				27.59			12.73	5.41	\$ 405.64
Feb. 20, 1903	39.00	511.70						11.77	11.77	\$ 563.54
Mar. 16, 1903	995.97	89.50						54.62	54.62	\$ 1,129.01
April 16, 1903	4,858.00							277.60	277.60	\$ 5,413.20
May 15, 1903	182.30	641.60						10.44	10.44	\$ 834.34
June 15, 1903	294.20							14.55	13.85	\$ 308.55
Total	\$ 10,880.55	\$ 2,975.82			\$ 72.84			\$ 517.35	\$ 509.38	\$ 15,195.01
Grand total	\$ 20,629.67	\$ 4,438.22			\$ 146.16			\$ 856.45	\$ 843.39	\$ 22,083.06

TABLE No. 88—PLYMOUTH COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 10, 1901	\$ 171.10							\$ 6.24	\$ 6.29	\$ 233.71
Aug. 8, 1901	\$ 81.91	\$ 1,395.40			\$ 51.15			3.10	2.72	\$ 1,535.28
Sept. 12, 1901	1,892.82							15.00	14.36	\$ 1,922.08
Oct. 24, 1901	4,085.48	1,973.20			6.70			180.12	150.00	\$ 6,423.59
Nov. 16, 1901	794.76							90.00	30.61	\$ 855.37
Dec. 12, 1901	128.45							22.26	12.38	\$ 148.89
Jan. 13, 1902	128.45							4.39	4.23	\$ 137.07
Feb. 10, 1902	518.50							19.15	19.02	\$ 556.67
Mar. 12, 1902	\$ 1,152.12	\$ 1,294.00						62.07	61.75	\$ 2,509.94
April 25, 1902	\$ 8,011.16							238.22	238.38	\$ 8,487.76
May 8, 1902	445.17							10.51	15.28	\$ 470.96
June 7, 1902	189.70							4.39	4.35	\$ 198.44
Total	\$ 20,878.85	\$ 5,417.60			\$ 69.11			\$ 652.20	\$ 650.69	\$ 27,280.45

PLYMOUTH COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 16, 1902	\$ 200.17							\$ 50.31		\$ 250.48
Aug. 7, 1902	130.25	\$ 1,285.20			\$ 27.87			4.08	7.38	\$ 1,445.78
Sept. 5, 1902	214.00							7.93	4.08	\$ 236.09
Oct. 17, 1902	6,541.70							187.39	187.39	\$ 6,916.48
Nov. 10, 1902	3,683.84	460.80						25.17	25.19	\$ 4,174.99
Dec. 10, 1902	440.07							16.29	16.15	\$ 472.41
Jan. 14, 1903	196.75							4.05	4.65	\$ 205.45
Feb. 11, 1903	625.01	1,318.80						80.73	99.34	\$ 1,823.88
Mar. 14, 1903	3,551.51							116.25	116.01	\$ 3,773.77
April 25, 1903	10,654.34	1,353.30						400.50	400.15	\$ 12,408.29
May 7, 1903	454.78							25.70	25.60	\$ 480.68
June 6, 1903	196.33							10.92	10.92	\$ 208.17
Total	\$ 23,824.20	\$ 5,235.20			\$ 44.74			\$ 1,648.05	\$ 1,647.04	\$ 29,756.43
Grand total	\$ 44,208.11	\$ 10,672.80			\$ 113.85			\$ 3,296.10	\$ 3,294.13	\$ 58,064.14

TABLE No. 89—POCAHONTAS COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 9, 1901	\$ 73.54							\$ 2.81	\$ 2.62	\$ 78.97
Aug. 15, 1901	55.36							2.15	2.15	\$ 60.16
Sept. 4, 1901	125.25							4.84	4.84	\$ 135.93
Oct. 19, 1901	3,418.14							181.26	190.87	\$ 3,689.27
Oct. 21, 1901	1,393.94							11.15	11.15	\$ 1,416.24
Nov. 15, 1901	289.74							10.67	9.35	\$ 309.74
Dec. 13, 1901	281.55							11.00	5.45	\$ 297.95
Jan. 28, 1902	329.43							11.08	11.08	\$ 341.59
Feb. 17, 1902	300.22							61.07	61.07	\$ 361.35
Mar. 18, 1902	1,645.97							162.25	162.25	\$ 1,970.47
April 19, 1902	4,380.39							20.40	7.40	\$ 4,408.19
May 17, 1902	1,459.39							10.42	10.42	\$ 1,469.83
June 24, 1902	279.62	\$ 3,332.05	\$ 14.30					\$ 96.55	\$ 176.33	\$ 3,802.85
Total	\$ 14,002.11	\$ 3,332.05	\$ 14.30					\$ 426.16	\$ 418.92	\$ 18,484.88

July 17, 1902	\$ 86.50							\$ 3.30	\$ 3.30	\$ 92.90
Aug. 20, 1902	55.00							2.05	2.05	\$ 60.70
Sept. 11, 1902	108.71							4.03	4.03	\$ 116.77
Oct. 15, 1902	5,075.48							140.22	140.22	\$ 5,355.92
Nov. 18, 1902	408.00							15.10	15.10	\$ 423.20
Dec. 23, 1902	169.00							6.15	6.15	\$ 175.30
Jan. 20, 1903	173.97							6.05	6.05	\$ 180.07
Feb. 7, 1903	339.50							20.54	20.54	\$ 360.04
Mar. 10, 1903	1,895.18							108.30	108.30	\$ 2,003.48
April 21, 1903	7,228.90							388.27	388.27	\$ 7,617.17
May 13, 1903	171.78							13.25	13.25	\$ 185.03
June 20, 1903	234.97							17.50	14.89	\$ 257.36
Total	\$ 16,124.11							\$ 674.64	\$ 672.03	\$ 16,800.78
Grand total	\$ 30,126.22	\$ 3,352.05	\$ 14.30					\$ 1,100.80	\$ 1,090.95	\$ 34,543.52

TABLE No. 90—POLK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 20, 1901	\$ 613.17	\$ 5,533.74				\$ 514.14	\$ 22.80	\$ 18.87		\$ 6,707.91
Aug. 20, 1901	622.23	2,749.00	\$ 2.84	\$ 65.05	\$ 202.90	106.00	23.49	19.03		\$ 3,870.32
Sept. 16, 1901	1,290.44						49.31	44.29		\$ 17,554.94
Nov. 14, 1901	15,932.36					105.55	717.92	718.21		17,554.94
Nov. 30, 1901	1,488.22					192.25	67.02	55.91		1,793.40
Dec. 20, 1901	1,304.10	2,908.44				422.45	39.44	38.75		4,770.01
Jan. 29, 1902	910.98				64.88	280.00	33.32	33.91		1,188.09
Feb. 29, 1902	1,349.00					50.00	50.00	49.41		1,488.56
April 23, 1902	2,730.94	3,001.65	11.14	9.70	164.78	492.46	101.04	300.90		\$ 5,577.81
May 12, 1902	19,458.41					21,000	859.69	833.16		21,555.26
May 23, 1902	906.03	3,403.20			127.45	210.00	33.54	32.68		4,713.90
June 20, 1902	726.00					210.00	20.74	24.92		967.72
Total....	\$ 47,307.81	\$ 17,007.08	\$ 13.98	\$ 67.75	\$ 601.66	\$ 82,807.65	\$ 1,080.79	\$ 1,053.91		\$ 72,320.03

July 20, 1902	\$ 400.50					\$ 210.00	\$ 15.40	\$ 16.76		\$ 651.72
Aug. 14, 1902	550.00						20.54	19.38		664.91
Sept. 15, 1902	1,224.86	\$ 3,592.55	\$ 10.84			\$ 204.28	\$ 774.33	\$ 45.24	\$ 43.31	\$ 5,496.42
Nov. 8, 1902	16,163.85	\$ 3,504.55				143.55	711.03	704.87		21,369.55
Dec. 13, 1902	1,449.60	1,009.00			113.55	217.33	63.54	32.81		2,805.52
Feb. 13, 1903	1,551.01					340.00	49.80	43.21		1,884.02
Jan. 13, 1903	932.44					249.00	33.15	35.05		1,239.64
Feb. 24, 1903	2,014.96	2,639.98	50.27		295.00	350.00	69.65	78.40	\$ 38.92	\$ 5,407.63
April 23, 1903	2,499.56					350.00	140.06	140.40	69.66	\$ 3,099.72
June 30, 1903	26,917.19					1,747.82	1,747.97	873.73		\$ 31,316.71
Total....	\$ 53,718.64	\$ 10,842.60	\$ 61.11	\$ 67.49	\$ 613.44	\$ 1,974.21	\$ 2,910.25	\$ 2,872.16	\$ 982.31	\$ 74,048.24
Grand total	100,926.45	28,853.71	75.09	135.24	1,205.10	4,781.89	4,903.04	4,826.07	982.31	144,398.87

TABLE No. 91—POTTAWATTAMIE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 18, 1901	\$ 463.85						\$ 17.21	\$ 17.21		\$ 500.27
Aug. 10, 1901	304.40						11.12	11.12		326.65
Sept. 7, 1901	701.35						23.54	23.54		754.43
Oct. 20, 1901	10,162.84					363.81	405.97	405.97		10,982.62
Nov. 10, 1901	723.06					27.00	32.00	32.00		814.06
Dec. 7, 1901	575.23						19.47	19.47		614.17
Jan. 13, 1902	392.18					13.57	13.57	13.57		399.27
Feb. 15, 1902	808.54					32.00	32.00	32.00		954.54
Mar. 8, 1902	3,323.24					122.83	122.83	122.83		\$ 3,571.59
April 23, 1902	14,989.40					599.75	599.61	599.61		16,127.85
May 8, 1902	561.45					30.00	30.00	30.00		651.45
June 11, 1902	438.00						17.05	16.77		471.91
June 18, 1902		\$ 3,280.00								\$ 3,280.00
Total....	\$ 33,538.20	\$ 3,280.00	\$ 128.21	\$ 323.14	\$ 120.00	\$ 1,203.15	\$ 1,284.24			\$ 41,946.54

POTTAWATTAMIE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 14, 1902	\$ 481.16						\$ 17.73	\$ 17.45		\$ 516.32
Aug. 9, 1902	379.76						13.54	12.45		405.78
Sept. 13, 1902	985.61						34.00	33.80		1,053.41
Oct. 21, 1902	11,170.40						428.76	427.08		12,026.24
Nov. 7, 1902	485.78						17.91	17.91		521.05
Dec. 1, 1902	603.32						31.80	31.80		705.79
Jan. 10, 1903	603.32						15.35	16.05		634.85
Feb. 11, 1903	1,193.07						59.89	60.70		1,353.80
Mar. 17, 1903	2,681.27						132.02	76.16		2,959.45
April 23, 1903	20,819.21						1,214.71	1,214.16		22,558.07
May 6, 1903	608.61						23.73	28.78		671.12
June 15, 1903	659.96						38.17	38.09		755.19
Total....	\$ 40,152.62						\$ 2,041.55	\$ 2,035.85	\$ 749.44	\$ 44,979.00
Grand total	73,690.82	\$ 3,599.60		\$ 128.21	\$ 323.14	\$ 120.00	\$ 3,304.30	\$ 3,820.09	749.44	\$ 80,925.00

TABLE No. 92—POWESHIEK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 16, 1901	\$ 102.18						\$ 4.00	\$ 4.00		\$ 110.18
Aug. 16, 1901	97.55						3.23	3.23		94.07
Sept. 11, 1901	838.04						32.00	32.00		948.75
Oct. 17, 1901	5,088.56						204.46	204.46		6,097.48
Nov. 16, 1901	374.08						14.39	14.39		402.98
Dec. 16, 1901	175.65						6.74	6.74		182.11
Jan. 14, 1902	79.18	\$ 2,430.02					2.72	2.72		2,549.64
Feb. 15, 1902	806.45						11.46	11.46		829.40
Mar. 15, 1902	904.55						34.38	34.38		973.71
April 10, 1902	8,394.42						297.54	297.54		8,989.50
May 16, 1902	245.72						8.23	8.23		267.18
June 16, 1902	382.85						6.78	6.78		395.83
Total....	\$ 17,401.72	\$ 2,430.02					\$ 55.80	\$ 55.80	\$ 618.74	\$ 21,107.71

July 16, 1902	\$ 76.27	\$ 1,760.61					\$ 2.94	\$ 2.94		\$ 1,854.16
Aug. 16, 1902	86.17						3.20	3.20		92.57
Sept. 15, 1902	292.91						10.85	10.85		314.61
Oct. 10, 1902	4,974.31						170.89	170.89		5,316.09
Nov. 17, 1902	706.41						28.38	28.38		823.19
Dec. 16, 1902	255.78						8.59	8.59		275.96
Jan. 16, 1903	132.77						4.91	4.91		142.59
Feb. 15, 1903	338.14	\$ 2,061.50					19.21	19.21	\$ 6.00	\$ 3,365.69
Mar. 10, 1903	980.75						56.04	56.04	28.02	1,120.85
April 10, 1903	10,897.48						600.77	600.77	14,869.26	26,967.51
May 15, 1903	414.42						25.06	25.06	11.96	473.49
June 16, 1903	239.97						14.72	14.72	6.85	271.54
Total....	\$ 19,428.36	\$ 4,750.54					\$ 943.16	\$ 943.16	\$ 50.70	\$ 20,422.92
Grand total	36,831.08	7,180.56					\$ 85.20	\$ 85.20	356.70	\$ 47,530.68

TABLE No. 93—RINGGOLD COUNTY.

Date of Payment.	State.	Inmate.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State Univer-sity.	State College.	State Normal.	Total.
July 15, 1901	\$ 104.83				\$ 19.48		\$ 4.09	\$ 4.09		\$ 134.97
Aug. 15, 1901	131.39	\$ 491.80					4.94	4.83		632.25
Sept. 15, 1901	1,748.83						13.35	13.35		1,775.53
Oct. 15, 1901	2,938.32				22.95		112.78	111.94		3,185.99
Nov. 15, 1901	421.96	\$ 472.40					23.71	23.71		1,141.43
Dec. 15, 1901	398.05						14.36	13.79		426.30
Jan. 15, 1902	96.97				16.05		3.05	3.53		123.20
Feb. 15, 1902	362.54	\$ 478.80					11.22	11.17		878.90
Mar. 15, 1902	2,448.95						27.73	27.50		2,504.36
Apr. 15, 1902	3,961.45	\$ 510.80			15.17		144.23	144.33		4,716.49
May 15, 1902	235.65						8.67	8.63		252.95
June 15, 1902	146.55						5.45	5.40		157.35
Total....	\$ 13,080.40	\$ 1,063.20			\$ 76.65		\$ 374.42	\$ 372.07		\$ 15,856.74

July 15, 1902	\$ 145.80				\$ 32.60		\$ 5.40	\$ 5.40		\$ 188.70
Aug. 15, 1902	117.37	\$ 524.80					4.33	4.31		650.81
Sept. 15, 1902	2,041.07						12.43	12.15		2,053.67
Oct. 15, 1902	3,207.73	\$ 632.00			20.51		118.81	118.80		3,967.85
Nov. 15, 1902	690.02						25.43	25.37		739.82
Dec. 15, 1902	698.94						18.12	18.85		840.28
Jan. 17, 1903	166.21						5.97	4.62		175.80
Feb. 15, 1903	410.88	\$ 569.20			48.70		22.48	21.64	\$ 10.47	1,083.47
Mar. 15, 1903	2,537.73						42.38	42.17	20.84	2,683.12
Apr. 22, 1903	5,484.02	\$ 667.30			50.03		312.50	312.16	155.57	6,961.48
May 15, 1903	294.67						16.35	15.90	7.09	334.43
June 15, 1903	141.57						8.00	8.00	3.91	161.28
Total....	\$ 15,761.71	\$ 2,393.20			\$ 131.94		\$ 692.11	\$ 686.30	\$ 198.49	\$ 19,563.71
Grand total	\$ 24,842.11	\$ 4,246.40			\$ 208.49		\$ 966.53	\$ 958.43	\$ 198.49	\$ 35,420.45

TABLE No. 94—SAC COUNTY.

Date of Payment.	State.	Inmate.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State Univer-sity.	State College.	State Normal.	Total.
July 15, 1901	\$ 110.44						\$ 4.23	\$ 4.23		\$ 118.90
Aug. 20, 1901	62.90	\$ 652.40					2.40	2.40		737.68
Sept. 18, 1901	450.53						17.34	17.34		525.21
Oct. 28, 1901	4,298.83	\$ 588.00				\$ 30.00	130.37	130.27		5,177.87
Nov. 21, 1901	169.50						10.71	10.71		290.28
Dec. 21, 1901	174.50						22.58	6.53		210.14
Jan. 20, 1902	478.64	\$ 574.00					16.73	2.25		1,061.65
Feb. 23, 1902	329.47						10.71	10.71		350.89
Mar. 17, 1902	486.23	\$ 22.40					30.00	36.73		609.13
Apr. 22, 1902	6,210.23	\$ 508.40					228.68	228.68		7,285.69
May 17, 1902	136.29						4.90	4.90		146.09
June 21, 1902	39.50						20.00	1.20		64.90
Total....	\$ 12,818.61	\$ 2,445.20					\$ 162.58	\$ 516.45	\$ 502.00	\$ 16,444.84

SAC COUNTY—CONTINUED.

Date of Payment.	State.	Inmate.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State Univer-sity.	State College.	State Normal.	Total.
July 16, 1902	\$ 75.01					\$ 20.00	\$ 2.77	\$ 2.77		\$ 100.55
Aug. 19, 1902	73.43	\$ 704.80				20.00	2.65	2.65		803.47
Sept. 15, 1902	210.31					20.00	2.08	2.08		225.75
Oct. 24, 1902	858.55					20.00	2.08	2.08		8,523.78
Nov. 21, 1902	4,935.90					20.00	10.70	10.70		4,957.30
Dec. 23, 1902	290.89	\$ 18.30				20.00	10.06	10.09		345.67
Jan. 23, 1903	39.29					20.00	7.08	7.13		1,199.71
Feb. 16, 1903	345.71	\$ 745.20				20.00	10.83	10.52	\$ 9.70	1,199.71
Mar. 20, 1903	823.96					20.00	46.78	46.78	23.40	1,602.92
April 29, 1903	5,274.11					20.00	408.74	408.74	240.40	5,840.90
May 22, 1903	188.75	\$ 826.40				20.00	11.19	11.19	5.62	1,945.17
June 23, 1903	62.98					20.00	3.70	3.70	1.88	92.21
Total....	\$ 15,759.49	\$ 3,002.90				\$ 220.00	\$ 822.20	\$ 821.91	\$ 190.61	\$ 20,913.97
Grand total	\$ 25,575.10	\$ 5,448.10				\$ 822.58	\$ 1,338.71	\$ 1,233.91	\$ 200.01	\$ 37,358.41

TABLE No. 95—SCOTT COUNTY.

Date of Payment.	State.	Inmate.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State Univer-sity.	State College.	State Normal.	Total.
July 18, 1901	\$ 551.38					\$ 121.90	\$ 21.21	\$ 21.21		\$ 694.70
Aug. 19, 1901	432.70					216.77	23.97	23.75		6,512.18
Sept. 18, 1901	732.84	\$ 3,268.60			\$ 14.48	446.14	20.97	20.76		4,212.18
Oct. 18, 1901	6,117.47					829.78	324.02	324.02		6,775.27
Nov. 20, 1901	1,074.12					466.82	40.38	30.00		1,611.37
Dec. 19, 1901	912.41	\$ 808.88			88.15	32.90	33.81	33.81		2,063.92
Jan. 20, 1902	1,102.83					40.84	40.84	12.95		1,206.06
Feb. 20, 1902	1,351.04				87.14	48.93	32.07	32.07		2,011.85
Mar. 23, 1902	2,954.74	\$ 145.04				391.67	108.14	88.07		3,580.63
Apr. 23, 1902	10,489.05					810.48	7,680.86	7,680.86		21,680.86
May 21, 1902	1,531.75				86.85	381.65	55.81	55.81		2,262.02
June 21, 1902	1,038.19	\$ 112.40				37.87	25.36	25.36		1,214.76
Total....	\$ 37,308.03	\$ 4,672.96			\$ 14.48	\$ 381.81	\$ 2,092.19	\$ 1,571.70	\$ 1,429.88	\$ 50,155.85

July 14, 1902	\$ 1,075.08				\$ 14.96	\$ 295.07	\$ 30.05	\$ 27.17		\$ 1,427.87
Aug. 19, 1902	749.98					278.07	26.91	16.41		1,167.48
Sept. 25, 1902	836.25	\$ 3,080.56			\$ 7.90	278.07	30.59	24.34		4,237.71
Oct. 28, 1902	7,113.54					363.17	548.86	548.86		8,074.37
Nov. 24, 1902	1,110.21					562.99	41.11	41.05		1,745.34
Dec. 24, 1902	374.49					10.82	10.82	10.82		461.81
Jan. 27, 1903	290.11	\$ 240.57			65.81	264.86	10.56	10.56		3,853.62
Feb. 21, 1903	965.59					584.51	53.48	50.39	\$ 24.01	1,844.79
Mar. 19, 1903	2,713.91	\$ 429.79				153.08	153.08	153.08	77.50	3,531.69
Apr. 28, 1903	26,068.32					324.20	1,961.80	1,961.80	830.35	31,068.17
May 18, 1903	1,184.94				12.08	603.55	67.50	67.56	33.63	2,069.32
June 20, 1903	871.57	\$ 512.50				370.00	49.80	49.80	24.90	4,879.27
Total....	\$ 43,914.86	\$ 4,293.52	\$ 14.96	\$ 19.98	\$ 283.75	\$ 3,072.19	\$ 2,490.63	\$ 2,400.62	\$ 990.32	\$ 67,119.84
Grand total	\$ 81,313.70	\$ 25,993.58	\$ 14.98	\$ 34.46	\$ 665.56	\$ 6,394.31	\$ 4,071.39	\$ 3,884.50	\$ 990.32	\$ 123,275.90

TABLE No. 96—SHELBY COUNTY.

Date of Payment.	State	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	State Normal	Total.
July 10, 1901	\$ 116.25						\$ 4.48	\$ 4.48		\$ 125.21
Aug. 15, 1901	84.26						3.24	3.24		90.74
Sept. 6, 1901	368.23						14.17	14.17		396.57
Oct. 15, 1901	4,084.67						155.19	155.19		4,345.05
Nov. 20, 1901							16.11	16.11		32.22
Dec. 12, 1901	79.77	\$ 1,000.00			\$ 7.12		3.52	3.52		1,063.93
Jan. 13, 1902	661.02						23.07	5.42		689.51
Feb. 11, 1902	342.43						12.68	12.68		367.79
Mar. 11, 1902	616.23	2,007.98					37.23	37.23		2,688.67
April 26, 1902	5,224.64						193.51	193.51		5,611.71
May 22, 1902	314.64						11.65	11.65		337.94
June 10, 1902	221.61						7.41	6.25		235.27
Total	\$ 12,063.80	\$ 3,007.98			\$ 7.12		\$ 482.26	\$ 463.45		\$ 16,024.61

July 15, 1902	\$ 153.96						\$ 5.70	\$ 5.70		\$ 165.36
Aug. 12, 1902	85.80						3.18	3.18		92.16
Oct. 17, 1902	3,942.48						160.44	160.44		4,263.36
Nov. 19, 1902	809.13						29.97	29.97		869.07
Dec. 16, 1902	124.39						4.61	4.61		133.61
Jan. 17, 1903	193.76	\$ 922.00			\$ 51.20		7.38	6.05		1,180.39
Feb. 18, 1903	220.91						12.62	12.62	\$ 6.31	232.46
Mar. 19, 1903	1,100.18						62.87	62.87	31.43	1,257.35
Mar. 19, 1903	37.50	3,828.40	\$.20		7.49		386.91	386.91	193.45	3,878.59
April 20, 1903	6,882.76						59.48	59.48	29.74	7,350.03
May 14, 1903	1,040.75						12.09	11.77	5.23	1,189.45
June 11, 1903	227.60	971.80			6.10					1,234.59
Total	\$ 14,319.22	\$ 5,722.20	\$.20		\$ 64.79		\$ 745.25	\$ 743.60	\$ 266.16	\$ 21,861.42
Grand total	26,883.02	8,730.18	.20		71.91		1,227.51	1,207.05	266.16	37,886.03

TABLE No. 97—SIOUX COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	State Normal	Total.
Aug. 14, 1901	\$ 291.86						\$ 10.10	\$ 10.10		\$ 312.06
Sept. 24, 1901	481.52						13.08	13.08		507.68
Oct. 29, 1901	6,581.98						172.55	172.55		6,927.08
Dec. 17, 1901	1,050.76						36.89	36.89		1,124.54
Jan. 21, 1902		\$ 2,816.00								2,885.38
Jan. 22, 1902	334.52						59.01	6.62		400.20
Feb. 7, 1902	728.96						27.00	27.00		782.96
Mar. 7, 1902	2,267.04						91.40	91.40		2,449.84
April 21, 1902	9,718.03						300.00	300.00		10,318.03
June 11, 1902	458.45						17.19	17.18		492.82
Total	\$ 21,913.12	\$ 2,816.00			\$ 14.45	\$ 54.93	\$ 727.27	\$ 674.82		\$ 26,200.59

SIOUX COUNTY—CONTINUED.

Date of Payment.	State	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	State Normal	Total.
Aug. 7, 1902	\$ 357.34						\$ 13.49	\$ 13.49		\$ 384.32
Sept. 13, 1902	455.41						17.00	17.00		489.41
Oct. 23, 1902	5,984.83						163.00	163.00		6,310.83
Oct. 25, 1902		\$ 2,249.20								2,333.39
Dec. 8, 1902	1,333.48			\$ 20.85	\$ 63.34		52.68	52.68		1,488.84
Jan. 13, 1903	109.39						67.63	62.39		239.41
Feb. 17, 1903	350.00						20.00	20.00	\$ 10.00	400.00
Mar. 16, 1903	2,857.75						163.20	163.20	82.09	3,266.24
April 25, 1903		960.40			\$ 35.76		642.25	642.25	321.12	996.16
May 4, 1903	12,003.86						35.64	35.64	17.82	14,509.48
June 11, 1903	682.11									721.21
Total	\$ 24,984.17	\$ 3,209.60		\$ 20.85	\$ 99.10		\$ 1,174.89	\$ 1,169.65	\$ 431.03	\$ 31,089.29
Grand total	46,897.29	6,025.60		35.30	154.03		1,902.16	1,844.47	431.03	57,289.88

TABLE No. 98—STORY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	State Normal	Total.
July 16, 1901	\$ 402.71	\$ 1,133.40	\$ 1.38		\$ 35.97	\$ 20.00	\$ 12.22	\$ 5.57		\$ 1,611.25
Aug. 13, 1901	206.01	297.00				20.00	6.55	4.39		533.95
Sept. 13, 1901	354.91					20.00	14.92	14.63		404.46
Oct. 15, 1901	5,241.69				12.52	20.00	200.92	199.48		5,674.61
Nov. 16, 1901	588.59	1,290.53				20.00	22.54	22.49		1,944.15
Dec. 16, 1901	228.22					20.00	7.17	6.99		262.38
Jan. 16, 1902	87.03					20.00	3.28	3.11		148.56
Feb. 17, 1902	536.22	1,346.49	5.03			20.00	19.33	17.56		1,944.63
Mar. 17, 1902	1,263.65	36.00				20.00	49.25	48.96		1,417.86
April 21, 1902	7,584.57	72.00				20.00	281.43	280.01		8,280.17
April 23, 1902		1,351.60								1,351.60
May 16, 1902	216.48					20.00	7.91	7.86		252.25
June 16, 1902	204.79					20.00	7.12	6.93		238.84
Total	\$ 16,914.87	\$ 5,527.02	\$ 6.41		\$ 125.79	\$ 240.00	\$ 632.64	\$ 617.98		\$ 24,064.71

July 15, 1902	\$ 172.77				\$ 31.30	\$ 20.00	\$ 5.80	\$ 5.54		\$ 235.41
July 23, 1902		72.00								72.00
Aug. 15, 1902	181.20	1,365.23		3.33		20.00	6.11	5.81		1,581.68
Sept. 16, 1902	234.53					20.00	10.97	10.62		276.12
Oct. 16, 1902	5,810.40	529.60			19.60	20.00	214.35	214.10		6,807.45
Nov. 17, 1902	459.67	36.00				20.00	16.86	16.85		549.38
Dec. 16, 1902	316.46					20.00	9.43	9.34		355.23
Jan. 16, 1903	164.42	\$ 21.19	\$ 8.18		29.28	20.00	6.02	6.02		1,155.11
Jan. 21, 1903		1,422.00								1,422.00
Feb. 16, 1903	446.14	131.09				20.00	25.37	25.37	\$ 12.66	660.63
Mar. 14, 1903	1,903.21					20.00	79.68	79.68	39.82	1,522.39
April 30, 1903	10,384.21	1,249.60					503.02	502.99	296.26	13,116.08
May 16, 1903	170.66	58.40		7.25	19.28	40.00	9.63	9.63	4.78	319.63
June 11, 1903	203.35					20.00	11.45	11.45	5.71	251.96
Total	\$ 19,847.02	\$ 5,785.11	\$ 8.18	\$ 10.58	\$ 98.86	\$ 240.00	\$ 988.69	\$ 987.40	\$ 350.23	\$ 28,325.07
Grand total	36,761.89	11,312.13	14.59	10.58	224.65	480.00	1,621.33	1,605.38	350.23	52,389.78

TABLE No. 99—TAMA COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
Aug. 14, 1901	\$ 786.32						\$ 25.62	\$ 25.27		\$ 837.51
Sept. 15, 1901	527.04						80.88	30.05		587.47
Nov. 26, 1901	6,199.23						248.49	248.40		6,696.12
Jan. 15, 1902	230.61						7.87	7.80		246.28
Feb. 20, 1902	721.70	\$ 1,848.80		\$ 29.49	\$ 114.09		76.31	26.63		2,767.42
Mar. 22, 1902	2,084.84						75.31	74.86		2,184.01
May 8, 1902	9,018.75						341.63	340.90		9,701.28
Total	\$ 19,517.99	\$ 1,848.80		\$ 29.49	\$ 114.09		\$ 756.31	\$ 753.41		\$ 23,020.09

July 21, 1902	\$ 636.34						\$ 23.38	\$ 23.08		\$ 682.80
Sept. 15, 1902	420.46						15.79	15.75		452.00
Nov. 26, 1902	7,189.93						271.19	270.80		7,681.92
Feb. 20, 1903	1,046.21	\$ 1,871.20		\$ 28.20	\$ 113.40	\$ 108.56	51.86	51.31	\$ 20.42	\$ 3,290.66
Mar. 27, 1903	2,298.42						129.74	129.66	63.87	\$ 2,621.69
May 19, 1903	12,452.73						721.61	721.52	300.83	\$ 14,256.19
June 26, 1903	490.90						27.54	27.47	13.71	\$ 559.62
Total	\$ 24,484.99	\$ 1,871.20		\$ 28.20	\$ 113.40	\$ 108.56	\$ 1,240.61	\$ 1,239.49	\$ 458.33	\$ 29,544.78
Grand total	44,002.98	3,720.00		57.69	227.49	108.56	1,996.92	1,992.90	458.33	\$ 52,564.87

TABLE No. 100—TAYLOR COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 5, 1901	\$ 124.49									
Aug. 6, 1901	120.67						\$ 4.70	\$ 4.70		\$ 133.89
Sept. 16, 1901	757.16						4.62	4.62		129.91
Oct. 16, 1901	2,520.94	\$ 507.20					17.87	17.88		792.41
Nov. 20, 1901	1,249.45			\$ 7.41			96.93	96.76		3,229.24
Dec. 11, 1901	801.18	\$ 510.00					48.10	47.98		1,345.53
Jan. 17, 1902	147.57						11.56	11.28		843.30
Feb. 13, 1902	648.80						4.83	3.87		156.27
Mar. 11, 1902	1,296.07				\$ 23.51		23.09	23.05		718.45
April 18, 1902	3,680.48	515.20					48.00	47.79		1,391.86
May 8, 1902	1,284.40			2.10	23.60		124.86	124.72		4,470.96
June 9, 1902	162.41						48.23	48.11		1,380.74
Total	\$ 12,293.62	\$ 1,532.40		\$ 9.51	\$ 56.89		\$ 438.65	\$ 435.85		\$ 14,766.42

TAYLOR COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 12, 1902	\$ 159.47						\$ 5.22	\$ 4.95		\$ 169.70
Aug. 9, 1902	88.80						3.09	3.09		94.98
Sept. 8, 1902	287.49						10.38	10.38		308.25
Oct. 15, 1902	2,748.64						92.39	92.39		3,033.42
Nov. 11, 1902	1,302.47						46.65	46.65		1,395.77
Dec. 11, 1902	378.33						13.11	13.11		404.55
Jan. 9, 1903	117.63	\$ 1,761.38		\$ 2.05	\$ 62.22		3.58	3.58		1,950.44
Feb. 13, 1903	644.84						35.90	35.90	17.78	734.42
Mar. 13, 1903	1,436.79						81.33	81.33	40.60	1,640.05
April 15, 1903	4,907.76						259.99	259.99	129.92	5,557.66
May 13, 1903	1,946.15						110.27	110.27	55.37	2,222.06
June 11, 1903	146.00	679.45		2.25	32.26		7.24	7.24	3.62	878.06
Total	\$ 14,264.37	\$ 2,440.83		\$ 4.30	\$ 94.48		\$ 669.21	\$ 668.88	\$ 247.29	\$ 18,389.36
Grand total	26,557.99	3,973.23		13.81	150.87		1,107.86	1,104.73	247.29	\$ 33,155.78

TABLE No. 101—UNION COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 8, 1901	\$ 143.42						\$ 6.20	\$ 6.10		\$ 155.72
July 16, 1901		\$ 36.00	\$ 7.19		\$ 50.83					94.02
July 18, 1901		775.20								775.20
Aug. 5, 1901	104.89						4.43	4.36		113.68
Sept. 11, 1901	432.64						15.28	14.96		462.88
Oct. 18, 1901		809.20								809.20
Oct. 28, 1901	3,601.09						140.70	140.46		3,882.25
Nov. 1, 1901		36.00								36.00
Nov. 9, 1901	243.35						10.54	10.30		264.19
Dec. 9, 1901	249.45						10.09	9.87		269.41
Dec. 20, 1901					24.25					24.25
Jan. 11, 1902	61.18						2.81	2.05		66.04
Jan. 20, 1902		756.40			37.82					793.72
Feb. 10, 1902	402.50						14.97	14.42		431.89
Mar. 10, 1902	958.84						33.22	33.04		1,025.10
April 23, 1902	3,535.83	888.00			25.59		127.22	127.08		4,653.61
May 10, 1902	904.17	36.00					34.09	34.09		1,008.35
June 13, 1902	111.13						4.83	4.39		120.35
June 19, 1902	10.40	36.00		\$ 3.85	83.59	61.33				195.17
Total	\$ 10,758.89	\$ 3,322.80	\$ 7.19	\$ 3.85	\$ 221.52	\$ 61.33	\$ 404.38	\$ 401.07		\$ 15,181.03

July 10, 1902	\$ 201.46				\$ 44.05		\$ 9.41	\$ 7.53		\$ 262.45
July 19, 1902		\$ 854.80								854.80
Aug. 7, 1902	163.04	36.00					4.78	4.17		147.99
Sept. 10, 1902	1,429.12						52.07	51.21		1,532.40
Oct. 18, 1902	2,214.55	870.00			63.64		82.47	82.17		3,312.83
Nov. 13, 1902	806.29	63.00					50.51	50.39		950.19
Dec. 8, 1902	185.68						7.41	7.25		200.34
Jan. 10, 1903	19.60				43.03					62.70
Feb. 9, 1903	435.33	935.45					24.37	24.37	12.07	1,431.59
Mar. 12, 1903	1,258.92						65.01	65.00	32.50	1,421.23
April 20, 1903	4,376.09	910.40		\$ 2.65			249.89	249.87	124.75	5,913.65
May 13, 1903	1,382.63	63.20			27.98		79.91	79.82	89.77	1,673.31
June 5, 1903	107.94						6.06	6.11	3.02	123.13
Total	\$ 12,520.65	\$ 3,732.85		\$ 2.65	\$ 173.70		\$ 611.96	\$ 607.89	\$ 211.91	\$ 17,866.61
Grand total	23,279.54	7,055.65	\$ 7.19	6.50	400.22	61.33	1,016.34	1,008.96	211.91	\$ 33,047.64

TABLE No. 102—VAN BUREN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	State Normal	Total.
July 5, 1901	\$ 98.19				\$ 21.20		\$ 3.76	\$ 3.52		\$ 126.67
Aug. 16, 1901	192.58	\$ 250.02					8.23	3.59		452.40
Sept. 11, 1901	423.75						14.99	13.06		451.80
Nov. 7, 1901	3,091.82				15.27		126.08	125.40		3,358.57
Dec. 23, 1901	478.51	234.74					18.23	17.65		799.16
Jan. 28, 1902	83.57				19.06		2.69	2.62		107.94
Feb. 19, 1902	588.66	289.56					21.18	21.08		920.48
Mar. 27, 1902	916.61						40.22	40.18		997.01
May 24, 1902	4,295.65	328.00			17.81		158.46	157.40		4,957.82
Total.....	\$ 10,169.32	\$ 1,152.32			\$ 73.34		\$ 391.87	\$ 384.50		\$ 12,171.85
Oct. 18, 1902	\$ 3,803.74	\$ 306.99		\$ 1.90	\$ 45.77		\$ 146.42	\$ 145.83		\$ 4,450.65
Nov. 13, 1902	364.53	234.38					13.46	13.46		625.83
Jan. 31, 1903	191.76						6.74	6.64		205.14
Feb. 14, 1903	450.69	221.87			13.26		25.00	24.99	\$ 12.41	748.22
April 20, 1903	7,106.10			2.29			413.41	413.11	205.77	8,140.68
June 30, 1903	200.71	263.60			28.88		11.37	11.87	5.65	521.58
Total.....	\$ 12,117.53	\$ 1,026.84		\$ 4.19	\$ 87.91		\$ 616.40	\$ 615.40	\$ 223.83	\$ 14,692.10
Grand total	22,286.85	2,179.16		4.19	161.25		1,008.27	999.90	223.83	26,863.45

TABLE No. 103—WAPELLO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-minded	Orphans' Home.	State University.	State College	State Normal	Total.
July 13, 1901	\$ 68.11						\$ 2.60	\$ 2.50		\$ 143.49
Aug. 21, 1901	85.82	\$ 1,002.88		\$ 4.23	\$ 66.05		3.27	3.12		1,095.09
Sept. 25, 1901	166.00						6.30	5.84		178.14
Oct. 18, 1901	5,544.92						213.20	212.82		5,970.94
Nov. 14, 1901	137.79						19.38	18.85		176.00
Dec. 16, 1901	371.98	888.65					13.95	12.61		1,286.57
Jan. 16, 1902	609.53						18.91	17.18		545.42
Feb. 18, 1902	554.33	925.03		7.70	32.15		20.47	20.38		1,560.06
Mar. 19, 1902	1,211.14						44.85	44.78		1,300.77
May 9, 1902	6,004.37						237.14	237.14		6,478.65
May 22, 1902	155.40	894.80			43.20		5.77	5.67		1,104.84
June 6, 1902	203.47						7.53	7.51		218.51
Total.....	\$ 15,012.04	\$ 3,711.36		\$ 11.93	\$ 141.40		\$ 593.35	\$ 588.40		\$ 20,058.48

WAPELLO COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	State Normal	Total.
July 10, 1902	\$ 140.05						\$ 5.20	\$ 5.17		\$ 205.83
Aug. 13, 1902	113.97			\$.10	\$ 54.86		4.19	4.19		122.35
Sept. 8, 1902	311.52	\$ 946.86		3.05			11.53	11.53		1,284.49
Oct. 17, 1902	4,927.27	1.00					197.21	197.21		5,322.69
Nov. 20, 1902	393.11				20.40		14.54	14.54		442.59
Dec. 15, 1902	324.14						12.01	11.91		348.06
Dec. 29, 1902	203.56						7.13	7.09		220.78
Jan. 9, 1903	144.41	951.27					4.92	4.92		1,105.52
Feb. 7, 1903	555.73				36.81		30.99	30.99	\$ 14.79	669.81
Mar. 11, 1903	1,444.15	1,001.95					81.95	81.83	40.46	2,710.34
April 25, 1903	8,664.77			16.53			513.13	513.10	255.34	9,962.87
May 12, 1903	265.10				41.86		14.93	14.93	7.28	344.10
June 15, 1903	189.86						10.73	10.72	5.26	216.57
Total....	\$ 17,680.64	\$ 2,961.08		\$ 19.68	\$ 153.93		\$ 908.46	\$ 908.13	\$ 323.13	\$ 22,955.05
Grand total	32,692.68	6,672.44		31.61	295.33		1,501.81	1,496.53	323.13	43,013.53

TABLE No. 104—WARREN COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded	Orphans' Home.	State University.	State College	State Normal	Total.
July 15, 1901	\$ 221.97						\$ 20.75	\$ 20.97		\$ 263.69
July 23, 1901		\$ 1,326.40			\$ 18.16					1,344.56
Aug. 15, 1901	180.21						6.94	6.94		194.09
Sept. 16, 1901	472.33						23.27	23.27		518.87
Oct. 19, 1901	3,679.75						141.72	141.72		3,963.19
Nov. 12, 1901	515.37						19.82	19.82		555.01
Dec. 7, 1901	155.43						6.02	6.02		167.47
Jan. 9, 1902	116.09						4.45	4.45		124.99
Feb. 6, 1902	757.68						28.06	28.06		813.80
Mar. 6, 1902	1,855.69						68.72	68.72		1,993.13
Mar. 8, 1902		2,459.60			7.29					2,466.89
April 16, 1902	5,109.76						192.77	191.02		5,493.55
May 3, 1902	692.14						13.68	13.68		689.50
June 3, 1902							7.16	7.11		14.27
Total...	\$ 13,726.42	\$ 3,786.00			\$ 25.45		\$ 533.36	\$ 531.78		\$ 18,603.01
July 7, 1902	\$ 65.84						\$ 6.11	\$ 6.11		\$ 78.06
Aug. 4, 1902	196.64						5.03	5.03		146.70
Aug. 11, 1902		\$ 2,437.71			\$ 38.44					2,476.15
Sept. 8, 1902	356.32						13.23	13.23		382.78
Oct. 16, 1902	4,039.90						149.55	149.55		4,339.00
Nov. 13, 1902	457.94						20.88	20.88		499.70
Dec. 8, 1902	270.41						10.02	10.02		290.45
Jan. 8, 1903	113.92						4.07	2.85		120.84
Feb. 12, 1903	1,001.35						57.22	57.22	\$ 28.61	1,144.40
Feb. 18, 1903		2,725.08			24.21					2,749.29
Mar. 9, 1903	1,903.08						114.11	114.11	57.06	2,188.36
April 15, 1903	7,531.26						430.36	430.36	215.18	8,007.16
May 2, 1903	19.22						6.81	6.81	3.41	36.25
June 8, 1903	835.93						34.60	30.76	11.03	912.32
Total....	\$ 16,731.81	\$ 5,162.79			\$ 62.65		\$ 851.99	\$ 846.93	\$ 315.29	\$ 23,971.46
Grand total	30,458.23	8,948.79			88.10		1,885.35	1,878.71	315.29	42,574.47

TABLE No. 105—WASHINGTON COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 232.55						\$ 8.60	\$ 4.58		\$ 245.73
Aug. 23, 1901	94.94	\$ 882.19	\$ 9.00		\$ 7.00		3.62	3.11		999.92
Sept. 23, 1901	467.18						17.95	17.76		502.89
Oct. 25, 1901	4,996.98						192.16	191.88		5,381.02
Nov. 22, 1901	524.60	833.87			4.36		20.07	19.69		1,402.50
Dec. 11, 1901	118.34						4.40	4.17		126.91
Jan. 17, 1902	47.95						1.83	1.69		51.47
Feb. 12, 1902	912.70						33.80	33.79		980.29
Mar. 15, 1902	1,689.90	722.35			2.94		84.95	84.81		2,584.95
April 18, 1902	7,895.02				14.86		271.53	271.57		8,452.98
May 12, 1902	328.68						11.25	8.17		358.10
June 12, 1902	120.53	790.40					6.17	5.33		922.43
Total	\$ 17,439.37	\$ 3,288.81	\$ 9.00		\$ 29.22		\$ 656.33	\$ 646.55		\$ 22,009.28

July 10, 1902	\$ 141.30						\$ 5.22	\$ 5.13		\$ 151.65
Aug. 11, 1902	134.89	\$ 810.92					4.99	4.91		955.71
Sept. 11, 1902	310.30		\$ 2.06				11.49	11.88		335.23
Oct. 11, 1902	5,184.29						190.43	190.19		5,514.91
Nov. 15, 1902	500.58	985.60					21.85	21.83		1,509.86
Dec. 24, 1902	222.93						7.15	6.80		236.88
Jan. 9, 1903	17.23				\$ 5.89		.59	.43		24.14
Feb. 11, 1903	1,047.97		7.29		4.92	\$ 23.22	59.76	59.70	\$ 29.79	1,232.65
Mar. 9, 1903	2,032.87	917.60					116.14	116.13	58.05	3,240.79
April 16, 1903	10,352.88						30.00	592.57	295.67	11,862.78
May 11, 1903	433.07	984.40			40.82		30.00	23.41	10.90	1,544.77
June 10, 1903	242.08						60.00	3.41	1.70	310.60
Total	\$ 20,660.39	\$ 3,648.52	\$ 9.35		\$ 51.63	\$ 143.22	\$ 1,036.81	\$ 1,033.94	\$ 396.11	\$ 26,979.97
Grand total	38,099.76	6,877.33	18.35		80.85	143.22	1,093.14	1,680.40	396.11	48,898.25

TABLE No. 106—WAYNE COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 115.52									\$ 115.52
Aug. 9, 1901	138.78									138.78
Sept. 11, 1901	480.03	\$ 754.80			\$ 37.68	\$ 30.00	\$ 4.57	\$ 4.53		1,277.01
Oct. 16, 1901	5,285.75				11.16	30.00	18.43	18.40		5,353.74
Nov. 20, 1901	363.00					30.00	132.77	132.75		5,592.43
Dec. 11, 1901	205.43	835.20				60.00	13.91	13.82		1,056.32
Jan. 22, 1902	52.68				18.59		7.85	7.84		1,056.32
Feb. 13, 1902	402.28					60.00	2.04	1.99		1,056.32
Mar. 15, 1902	723.13	819.60				30.00	14.86	14.85		1,552.59
April 18, 1902	6,550.19				15.93	30.00	26.78	26.76		6,628.72
May 15, 1902	207.24	848.40				30.00	168.99	168.91		6,984.02
June 14, 1902	81.41					30.00	7.64	7.57		1,100.85
Total	\$ 14,605.44	\$ 3,253.00			\$ 83.36	\$ 360.00	\$ 406.17	\$ 405.76		\$ 19,118.73

WAYNE COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 21, 1902	\$ 82.02				\$ 18.39	\$ 30.00	\$ 3.03	\$ 3.03		\$ 136.47
Aug. 16, 1902	102.59						3.91	3.91		110.41
Sept. 12, 1902	206.68						7.62	7.62		221.92
Oct. 20, 1902	5,966.59	\$ 1,721.20			10.17	90.00	147.57	147.53		8,083.00
Nov. 21, 1902	612.84						22.70	22.66		658.20
Dec. 20, 1902	249.56						9.20	9.18		267.94
Jan. 19, 1903	50.51						1.86	1.86		54.29
Feb. 14, 1903	419.74	844.00			20.75	120.00	23.91	23.88	\$ 11.94	1,464.22
Mar. 18, 1903	2,937.98						53.10	53.10	26.55	3,100.73
April 25, 1903	6,127.27	732.00			15.54	30.00	349.63	349.63	174.62	7,778.94
May 14, 1903	296.60						13.45	13.45	6.70	300.20
June 19, 1903	106.05						6.03	5.95	2.91	120.94
Total	\$ 17,098.49	\$ 3,297.20			\$ 64.85	\$ 330.00	\$ 642.26	\$ 641.80	\$ 222.72	\$ 22,297.82
Grand total	31,703.93	6,555.20			148.21	690.00	1,048.43	1,047.56	222.72	41,416.05

TABLE No. 107—WEBSTER COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 219.18	\$ 1,978.80			\$ 16.07		\$ 8.43	\$ 8.43		\$ 2,230.91
Aug. 12, 1901	162.50						6.25	6.25		175.00
Sept. 16, 1901	423.92						18.80	18.80		466.52
Oct. 19, 1901	6,657.61						255.06	255.06		7,169.53
Nov. 15, 1901	290.94						11.19	11.19		313.82
Dec. 12, 1901	205.36	2,131.60			22.31		7.89	7.89		2,375.05
Jan. 15, 1902	165.87						5.37	4.12		175.36
Feb. 13, 1902	386.91	2,161.60			24.97		14.33	14.33		2,602.14
Feb. 14, 1902	.50									*.50
Mar. 15, 1902	1,250.54						51.33	51.33		1,353.20
April 17, 1902	5,517.09						204.33	204.33		5,925.75
May 15, 1902	3,167.00	2,263.60			27.14		117.20	117.20		5,692.14
June 16, 1902	265.33						9.52	7.72		282.57
Total	\$ 18,717.75	\$ 8,535.60			\$ 90.49		\$ 710.60	\$ 707.55		\$ 23,761.99

*Error in report of 2-13-'02.

July 10, 1902	\$ 174.80	\$ 2,131.20					\$ 6.47	\$ 6.47		\$ 2,318.94
Aug. 18, 1902	94.77						3.51	3.51		101.79
Sept. 16, 1902	167.40						6.20	6.20		179.80
Oct. 18, 1902	5,241.51	2,030.80			\$ 26.95		194.13	194.13		7,677.52
Nov. 17, 1902	2,054.95						87.27	87.27		2,229.49
Dec. 15, 1902	264.60						9.80	9.80		284.20
Jan. 20, 1903	867.59						23.73	15.24		906.56
Feb. 13, 1903	398.79	3,988.80			30.06		22.78	22.78	\$ 11.39	4,475.50
Mar. 17, 1903	1,227.10						70.10	70.10	35.05	1,402.35
April 17, 1903	6,632.65						407.58	407.58	203.79	7,651.60
May 15, 1903	4,918.98				33.46		263.09	263.09	131.52	5,610.09
June 17, 1903	354.04						17.93	17.86	7.14	396.97
Total	\$ 22,397.13	\$ 8,150.80			\$ 91.37		\$ 1,112.59	\$ 1,104.03	\$ 388.89	\$ 33,244.81
Grand total	41,114.88	16,686.40			181.86		\$ 1,823.19	\$ 1,811.58	\$ 388.89	\$ 62,006.80

TABLE No. 108—WINNEBAGO COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 94.36				\$ 43.96		\$ 3.64	\$ 3.60		\$ 145.56
Aug. 17, 1901	57.73	\$ 759.20		\$ 19.73			2.23	2.08		\$ 840.97
Sept. 16, 1901	279.92						10.75	10.66		\$ 301.23
Oct. 31, 1901	1,023.24				13.77		89.33	38.98		\$ 1,115.32
Nov. 29, 1901	1,327.60	796.80					51.06	51.06		\$ 2,226.52
Dec. 21, 1901	3,958.10	759.60		5.47	36.37		17.40	16.66		\$ 4,793.60
Jan. 23, 1902	111.94						4.29	4.20		\$ 120.43
Feb. 21, 1902	349.88			4.30	18.83		13.05	11.89		\$ 397.95
Mar. 2, 1902	491.33						18.20	18.20		\$ 527.73
May 2, 1902	5,585.04	752.40					96.62	96.62		\$ 6,470.68
May 19, 1902	1,380.45	724.40					51.11	49.69		\$ 2,205.63
June 18, 1902	131.97						4.88	4.55		\$ 141.40
Total.....	\$ 14,791.54	\$ 3,792.40		\$ 29.50	\$ 112.63		\$ 282.56	\$ 278.09		\$ 19,287.02

July 14, 1902	\$ 68.66				\$ 54.28		\$ 2.54	\$ 2.54		\$ 128.02
Aug. 15, 1902	80.54	\$ 756.00		\$ 25.27			3.00	2.95		\$ 867.76
Sept. 13, 1902	160.09						5.79	3.06		\$ 169.54
Oct. 20, 1902	5,144.57				45.44		50.30	50.30		\$ 5,290.61
Nov. 29, 1902	1,894.24	740.40					51.65	51.52		\$ 2,237.81
Dec. 24, 1902	504.52						17.28	17.28		\$ 539.04
Jan. 23, 1903	196.64	713.60			14.37		7.36	7.47		\$ 939.44
Feb. 26, 1903	359.92						16.86	16.65	\$ 5.08	\$ 398.51
Mar. 25, 1903	4,698.95						29.54	29.50	13.88	\$ 4,771.87
May 1, 1903	1,941.52	884.40			.65		110.94	110.94	55.47	\$ 3,103.92
May 22, 1903	1,857.57						106.14	106.14	53.07	\$ 2,122.85
June 23, 1903	255.98						13.76	13.69	6.10	\$ 289.53
Total.....	\$ 16,663.13	\$ 3,094.40		\$ 25.92	\$ 114.09		\$ 415.14	\$ 412.62	\$ 133.60	\$ 20,853.90
Grand total	31,454.67	6,886.80		55.42	227.02		697.70	690.71	133.60	40,145.92

TABLE No. 109—WINNESHIEK COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 10, 1901	\$ 147.40									
Aug. 5, 1901	66.99						\$ 5.50	\$ 5.50		\$ 158.40
Aug. 29, 1901		\$ 773.20					2.50	2.50		\$ 771.99
Sept. 17, 1901	232.94				\$ 19.80					\$ 252.74
Oct. 10, 1901	3,410.00						27.00	27.00		\$ 3,464.00
Nov. 11, 1901	614.53						130.30	130.30		\$ 875.13
Dec. 11, 1901	210.54						22.94	22.94		\$ 256.42
Jan. 11, 1902	39.95						7.02	7.02		\$ 86.99
Feb. 8, 1902	1,292.33						1.35	1.85		\$ 1,295.53
Mar. 24, 1902		1,850.00					47.83	47.83		\$ 1,945.66
Apr. 10, 1902	2,001.07				84.85					\$ 2,085.92
May 8, 1902	6,036.79						91.50	91.50		\$ 6,220.79
May 7, 1902	296.55						223.61	223.61		\$ 520.16
June 7, 1902	2,244.42						79.96	17.59		\$ 2,341.97
Total.....	\$ 16,560.54	\$ 2,623.20		\$ 9.09	\$ 54.65		\$ 649.34	\$ 586.97		\$ 20,483.79

WINNESHIEK COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 7, 1902	\$ 150.68						\$ 5.59	\$ 5.59		\$ 161.86
July 7, 1902		\$ 837.20			\$ 13.21					\$ 850.41
Aug. 5, 1902	125.82						4.60	4.69		\$ 135.20
Sept. 2, 1902		993.20			14.88					\$ 1,002.96
Sept. 4, 1902	205.78						7.61	7.61		\$ 221.00
Oct. 8, 1902	3,263.27						138.22	138.22		\$ 3,539.71
Nov. 5, 1902		971.20			17.78					\$ 988.98
Nov. 10, 1902	1,226.07						45.25	45.25		\$ 1,316.57
Dec. 8, 1902	240.85						6.74	6.74		\$ 254.33
Jan. 10, 1903	163.70						6.06	6.06		\$ 175.82
Feb. 9, 1903	1,404.87						80.28	80.28	40.14	\$ 1,605.57
Feb. 16, 1903		1,201.19			19.21					\$ 1,220.40
Mar. 6, 1903	3,219.17						183.95	183.95	91.98	\$ 3,679.05
April 13, 1903	7,790.10						469.27	469.27	234.64	\$ 8,963.28
May 5, 1903	326.88						18.68	18.68	9.34	\$ 375.58
June 1, 1903		1,442.25		1.25	16.13					\$ 1,459.63
June 15, 1903	189.10						10.80	10.80	5.40	\$ 216.10
Total.....	\$ 18,306.29	\$ 5,385.04		\$ 1.25	\$ 31.21		\$ 977.14	\$ 977.14	\$ 381.50	\$ 26,109.57
Grand total	34,866.83	8,008.24		10.34	135.86		1,626.48	1,564.11	381.50	46,598.36

TABLE No. 110—WOODBURY COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphan's Home.	State University.	State College.	State Normal.	Total.
July 17, 1901	\$ 314.63						\$ 12.10	\$ 12.10		\$ 338.83
Aug. 15, 1901	287.98						11.08	11.08		\$ 310.14
Sept. 16, 1901	504.55						19.40	19.40		\$ 543.35
Oct. 17, 1901	8,391.06						350.83	350.83		\$ 9,092.72
Nov. 15, 1901	886.13	\$ 1,918.00				\$ 10.00	34.08	34.08		\$ 2,882.69
Dec. 17, 1901	1,177.21	\$ 3,828.00				70.00	43.65	43.65		\$ 5,476.62
Jan. 16, 1902	730.74						28.11	28.11		\$ 786.96
Feb. 17, 1902	811.90						30.07	30.07		\$ 872.04
Mar. 17, 1902	1,688.35						62.53	62.53		\$ 1,813.41
April 24, 1902	11,819.90						466.07	466.07		\$ 12,752.04
May 15, 1902	844.16						31.27	31.27		\$ 906.70
June 16, 1902	368.26						13.64	13.64		\$ 395.54
Total.....	\$ 27,824.87	\$ 5,744.00		\$ 89.44	\$ 227.07	\$ 80.00	\$ 1,102.83	\$ 1,102.83		\$ 36,171.04

July 16, 1902	\$ 330.39	\$ 3,828.80		\$ 20.15	\$ 290.61	\$ 50.00	\$ 12.24	\$ 12.24		\$ 4,544.43
Aug. 16, 1902	331.80						12.29	12.29		\$ 356.38
Sept. 13, 1902	445.42						16.49	16.49		\$ 478.40
Oct. 17, 1902	8,595.25	2,039.20		62.17		40.00	346.65	346.65		\$ 11,429.92
Nov. 17, 1902	1,233.52						45.69	45.69		\$ 1,324.90
Dec. 17, 1902	983.76						31.93	31.93		\$ 1,027.72
Jan. 17, 1903	813.74	2,116.66								\$ 2,930.40
Feb. 20, 1903	1,053.40					40.00	60.48	60.48	\$ 80.24	\$ 1,433.25
Mar. 16, 1903	2,080.92						118.91	118.91	59.45	\$ 2,378.19
April 20, 1903	16,229.19						976.26	976.26	483.13	\$ 18,690.84
May 16, 1903	1,001.76						57.24	57.24	28.62	\$ 1,148.86
June 17, 1903	493.07	2,158.08		10.92	188.50	40.00	28.17	28.17	14.09	\$ 2,961.00
Total...	\$ 33,577.22	\$ 10,142.74		\$ 93.24	\$ 667.76	\$ 170.00	\$ 1,706.40	\$ 1,706.40	\$ 620.53	\$ 48,684.29
Grand total	61,402.09	15,886.74		182.68	894.83	250.00	2,809.23	2,809.23	620.53	84,855.33

TABLE No. 111—WORTH COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 16, 1901	\$ 75.76				\$ 27.18		\$ 2.91	\$ 2.91		\$ 108.76
Aug. 16, 1901	42.59	\$ 612.00					1.58	1.44		657.61
Sept. 16, 1901	538.32						10.10	10.10		558.52
Oct. 15, 1901	2,267.12				3.84		87.20	87.20		2,445.36
Nov. 16, 1901	274.42	646.00					9.90	9.90		940.22
Dec. 16, 1901	245.73						8.12	2.63		256.48
Jan. 11, 1902	42.84				7.90		1.56	1.40		53.75
Feb. 17, 1902	308.40						11.85	11.78		332.63
Mar. 17, 1902	1,025.00	664.00					28.86	28.86		1,746.72
April 17, 1902	3,152.79						121.26	121.26		3,395.31
May 16, 1902	112.90	664.80					4.34	4.34		786.98
June 16, 1902	43.94						1.69	1.69		47.32
Total	\$ 8,129.86	\$ 2,596.80		\$.60	\$ 38.92		\$ 289.37	\$ 283.51		\$ 11,329.06

July 17, 1902	\$ 60.85				\$ 2.20		\$ 2.24	\$ 2.24		\$ 67.03
Aug. 18, 1902	72.80	\$ 637.60			18.31		2.66	2.40		733.77
Sept. 6, 1902	340.36						2.43	2.43		345.22
Oct. 17, 1902	2,408.61				1.05		89.21	89.21		2,538.08
Nov. 17, 1902	209.67	1,144.47					7.76	7.76		1,369.66
Dec. 20, 1902	112.18						4.06	3.95		120.19
Jan. 17, 1903	28.50				12.39		1.04	1.04		42.97
Feb. 16, 1903	283.73	712.40					10.92	10.91	\$ 7.83	1,025.79
Mar. 12, 1903	817.24						30.31	30.31	15.15	893.06
April 20, 1903	4,614.43						263.68	263.68	131.4	5,273.63
May 16, 1903	128.76	800.00			3.85		7.36	7.36	3.68	951.01
June 17, 1903	74.11						4.21	4.20	1.80	84.32
Total	\$ 9,150.79	\$ 3,294.47			\$ 37.80		\$ 425.88	\$ 425.49	\$ 160.30	\$ 13,494.73
Grand total	17,280.65	5,881.27		.60	76.72		715.25	709.00	160.30	24,823.79

TABLE No. 112—WRIGHT COUNTY.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 15, 1901	\$ 111.41									\$ 119.97
Aug. 14, 1901	82.10						4.28	4.28		88.40
Sept. 13, 1901	280.67						3.15	3.15		283.41
Oct. 15, 1901	3,517.11						9.57	9.57		3,536.25
Nov. 12, 1901	234.56						131.98	131.98		3,781.07
Dec. 12, 1901	512.01	\$ 1,697.60					9.01	9.01		2,220.58
Jan. 10, 1902	473.59						19.68	19.68		2,218.97
Mar. 3, 1902	451.54						14.69	8.85		497.13
Mar. 17, 1902	1,508.84						16.72	16.72		484.98
April 19, 1902	4,913.81						58.26	58.26		1,711.36
May 13, 1902	14.53	678.00					181.99	181.99		5,277.79
June 18, 1902	325.14						55	55		693.63
Total	\$ 12,465.31	\$ 2,345.60					\$ 459.21	\$ 453.37		\$ 15,723.49

WRIGHT COUNTY—CONTINUED.

Date of Payment.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
July 16, 1902	\$ 71.19						\$ 2.62	\$ 2.62		\$ 76.43
Aug. 16, 1902	36.07						1.33	1.33		38.73
Sept. 17, 1902	134.15			\$ 31.40	\$ 288.27	\$ 50.00	4.96	4.96		463.74
Oct. 24, 1902	3,551.35						181.52	181.52		3,814.39
Nov. 21, 1902	219.17						5.16	5.16		229.49
Dec. 22, 1902	100.75						3.72	3.72		108.19
Jan. 19, 1903	645.94						23.91	23.91		693.76
Feb. 20, 1903	152.78						7.50	7.50	\$ 3.75	171.53
April 6, 1903	2,549.22						145.67	145.67	72.83	2,913.39
April 28, 1903	6,227.91						352.44	352.44	176.22	7,109.01
May 18, 1903	102.49	\$ 1,014.00					3.79	3.79		1,124.07
June 20, 1903	320.56	1,086.00			22.13	221.62	18.31	18.31	9.15	1,696.08
Total.....	\$ 14,111.53	\$ 2,100.00		\$ 31.40	\$ 280.40	\$ 271.62	\$ 700.93	\$ 700.93	\$ 261.95	\$ 18,438.81
Grand total	26,576.89	4,445.60		31.40	280.40	271.62	1,160.14	1,154.90	261.95	33,162.30

TABLE No. 113.

Consolidated Statement of Receipts from Counties—July 1, 1901—June 30, 1903.

COUNTIES.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
Adair.....	\$ 21,845.84	\$ 5,284.80		\$ 3.08	\$ 215.62		\$ 974.09	\$ 957.16	\$ 206.12	\$ 29,486.71
Adams.....	19,714.20	3,295.34	\$ 1.70		61.72		833.62	827.31	176.94	24,910.83
Allamakee.....	22,769.57	4,000.00			37.49		914.44	896.70	273.48	28,831.68
Appanoose.....	23,819.12	11,157.65			302.28	\$ 665.94	1,082.10	1,071.26	225.53	38,823.88
Audubon.....	21,378.99	3,266.40		9.13	81.89	10.32	893.58	893.18	185.21	26,718.70
Benton.....	45,788.03	14,706.87	187.25	5.00	485.86	140.00	2,147.99	2,146.72	511.40	66,069.12
Black Hawk.....	51,819.98	13,340.00	9.51	8.67	188.25	541.07	2,434.47	2,349.46	527.12	71,218.53
Boone.....	37,973.92	11,758.01		86.13	199.18	3,281.61	1,543.92	1,533.47	334.49	56,715.73
Bremer.....	27,713.31	2,766.00			113.99		1,133.60	1,114.94	261.09	33,162.93
Buchanan.....	30,811.36	10,628.23		2.57	45.69	49.67	1,469.56	1,431.52	297.96	44,734.56
Buena Vista.....	31,495.69	5,570.50		27.94	202.68		1,272.65	1,254.77	280.07	40,104.30
Butler.....	30,951.91	3,500.00	28.30	40.89	5.94	1,459.68	1,402.01	1,378.03	322.33	39,079.09
Calhoun.....	29,007.42	9,673.60			199.01	533.23	1,240.85	1,228.54	276.54	42,159.19
Carroll.....	28,862.32	6,613.83		40.07	47.34	240.85	1,330.44	1,331.30	296.06	38,262.21
Cass.....	32,981.58	6,667.23		10.05	486.17		1,410.63	1,408.34	308.90	43,272.90
Cedar.....	40,964.14	5,287.29	35.85	.65	146.25	161.94	1,870.06	1,854.48	434.52	50,755.18
Cerro Gordo.....	32,152.64	4,343.60		8.27	312.87	742.06	1,506.00	1,487.45	326.50	40,879.39
Cherokee.....	30,902.84	4,951.99		22.69	86.96	562.08	1,250.58	1,247.67	275.92	39,300.73
Chickasaw.....	22,625.99	7,044.18		5.69	6.67		1,002.89	988.20	220.22	31,893.84
Clarke.....	19,951.97	5,634.00			82.69		798.23	796.00	179.23	27,442.12
Clay.....	26,109.53	4,067.17		19.59	16.63		1,016.96	1,016.96	227.07	32,473.91
Clayton.....	37,856.78	7,087.60		148.54	282.60	1,478.64	1,710.32	1,679.62	428.55	50,672.65
Clinton.....	52,874.50	25,171.60	2.55	107.25	317.00	777.79	2,742.50	2,701.44	650.50	85,345.13
Crawford.....	35,172.47	6,585.20	22.42		176.69		1,543.64	1,538.72	337.83	45,376.99
Dallas.....	37,354.44	4,825.37		69.98	465.90	472.49	1,648.34	1,638.93	365.32	46,840.77
Davis.....	19,616.08	6,980.82		5.60	55.57	450.00	876.44	874.78	194.24	29,033.53
Decatur.....	27,414.22	4,067.84			206.00		948.50	947.18	214.77	33,798.51
Delaware.....	29,859.65	9,600.75		43.82	73.48	170.32	1,450.51	1,420.80	334.01	42,953.34
Des Moines.....	53,543.20	21,495.72		30.89	857.24		1,950.11	1,883.16	405.23	65,165.55
Dickinson.....	17,651.41	1,694.00			86.58	43.24	592.99	591.21	134.84	20,793.77
Dubuque.....	70,713.39	15,103.80	146.07	125.35	1,669.88	3,275.97	3,552.05	3,846.21	699.92	98,632.64

Emmet.....	18,601.98	4,358.78		11.76			691.50	685.02	148.19	24,497.23
Fayette.....	39,013.13	6,601.60		76.56	218.66	851.13	1,699.44	1,665.38	393.40	50,519.30
Floyd.....	26,501.89	9,146.35		3.30	310.84		1,214.00	1,199.74	262.80	38,638.42
Franklin.....	27,823.75	5,751.20			159.79	690.00	1,246.82	1,246.93	282.10	37,200.59
Freemont.....	29,144.76	7,047.16	23.62	66.71	309.74		1,195.17	1,191.23	276.32	39,284.71
Greene.....	29,974.51	5,444.14		48.69	204.01		1,300.43	1,289.07	284.55	38,545.40
Grundy.....	28,189.34	5,326.80			173.25		1,289.93	1,289.05	307.25	36,575.62
Guthrie.....	27,483.73	5,859.20	18.83	34.18	277.19	1,170.31	1,198.50	1,198.50	265.83	37,506.27
Hamilton.....	32,242.40	7,374.40		2.65	98.67		1,307.18	1,300.27	405.55	42,011.12
Hancock.....	21,397.06	2,203.20		13.04	56.45	98.33	1,598.15	1,615.88	309.49	25,771.74
Hardin.....	36,935.06	9,867.60		5.01	173.96	1,606.39	1,659.30	1,477.73	340.30	52,232.69
Harrison.....	33,334.56	8,332.00			346.83		1,494.50	1,477.73	340.30	45,325.92
Henry.....	26,459.52	10,986.95			77.94	220.00	1,271.08	1,256.82	286.17	40,558.48
Howard.....	22,942.09	7,655.14			153.68	362.33	959.92	937.10	197.30	33,307.56
Humboldt.....	20,665.51	7,029.46		32.68	294.07		914.76	903.67	195.11	29,975.26
Ida.....	19,904.05	5,078.40		23.25	145.38	230.00	877.08	874.81	186.73	27,319.80
Iowa.....	32,910.36	8,600.20	.45	52.61	129.14	1,133.32	1,344.15	1,341.24	295.55	45,807.02
Jackson.....	28,652.70	5,519.20		48.05	334.12	732.67	1,393.53	1,394.75	337.48	38,382.50
Jasper.....	48,425.15	7,400.14	39.23	19.34	300.96	335.33	2,115.44	2,097.90	477.64	61,261.13
Jefferson.....	25,238.53	6,340.75	11.91	7.63	83.15	674.19	1,136.97	1,128.53	253.31	34,874.47
Johnson.....	45,626.94	5,891.67		54.67	235.71		2,070.87	2,060.64	466.93	56,407.43
Jones.....	16,408.11	13,605.00	4.15	19.68	275.99	1,650.01	1,702.88	1,699.74	406.78	55,782.34
Keokuk.....	34,868.82	5,226.12	76.28	30.55	204.16		1,258.86	1,256.02	195.11	43,115.92
Kossuth.....	41,485.82	4,270.11		.60	67.29		1,591.75	1,582.47	342.86	49,340.90
Lee.....	41,322.62	23,682.59	42.75	55.85	722.11	852.33	2,068.17	2,015.27	426.72	71,218.41
Linn.....	66,264.19	16,866.32	78.54	253.68	762.93	840.00	3,396.52	3,398.77	798.34	92,569.29
Louisiana.....	21,635.28	2,875.53		42.87	36.24	250.00	974.58	964.90	875.94	27,155.34
Lucas.....	19,828.17	8,503.76		73.80	195.93		885.61	881.43	184.39	30,553.09
Lyon.....	31,781.97	4,302.40		15.93	70.28		1,037.93	1,030.92	218.40	38,457.83
Madison.....	25,525.27	9,135.42		73.31	266.26	2,554.43	1,047.93	1,040.86	230.30	39,923.78
Mahaska.....	37,558.60	13,099.40		9.90	309.20	2,498.16	1,788.17	1,763.96	386.68	57,414.07
Marion.....	39,138.19	10,146.40	93.04		130.19	240.00	1,454.79	1,434.43	340.38	46,977.42
Marshall.....	40,968.75	10,586.28		68.02	1,066.47	1,594.13	1,911.69	1,908.33	417.46	58,491.13
Mills.....	29,120.48	4,607.75		37.33	475.24		1,258.75	1,253.96	287.50	37,041.10
Mitchell.....	21,743.26	5,218.63	24.35	46.25	215.87		1,027.11	1,024.50	226.96	29,526.93
Monona.....	23,452.84	3,799.60			218.77		1,069.88	1,070.93	240.10	29,852.02
Monroe.....	21,135.04	7,512.44					897.62	897.06	198.05	30,580.21
Montgomery.....	28,840.92	7,275.75			374.96		1,218.09	1,199.28	253.01	39,167.01
Muscatine.....	35,931.63	9,919.14	21.85	.70	381.03	1,064.70	1,783.86	1,782.16	390.21	51,875.33
O'Brien.....	32,937.14	3,000.00					1,204.98	1,201.38	275.00	38,618.51
Osceola.....	20,167.55	3,348.00	6.88		71.50		575.13	574.88	123.21	24,867.15
Page.....	37,421.47	14,977.15	45.66	15.14	541.63		1,536.24	1,529.06	437.86	56,504.21
Palo Alto.....	20,629.67	4,427.72			146.16		856.45	843.39	180.57	27,083.96
Plymouth.....	44,203.11	10,652.80		113.85	230.28		1,701.21	1,698.33	394.56	58,994.14
Pocahontas.....	30,126.22	3,352.05			95.55	176.33	1,100.80	1,090.35	244.34	36,200.00
Polk.....	100,926.45	28,533.71	75.09	135.24	1,205.10	4,781.86	4,903.04	4,826.67	982.31	146,998.87
Pottawattamie.....	73,690.82	5,269.60		128.21	323.14	120.00	3,304.30	3,320.09	749.44	86,625.00
Poweshiek.....	33,831.08	7,180.56			35.20		1,570.19	1,566.90	356.70	47,530.63
Ringgold.....	28,842.11	4,246.40			208.49		966.53	958.43	198.49	35,420.45
Sac.....	28,575.10	5,448.10				382.58	1,338.71	1,323.91	290.01	37,358.41

TABLE No. 113.—CONTINUED.

COUNTIES.	State.	Insane.	Blind.	Deaf.	Feeble-Minded.	Orphans' Home.	State University.	State College.	State Normal.	Total.
Scott.....	\$ 81,313.79	\$ 25,936.38	\$ 14.98	\$ 34.46	\$ 665.56	\$ 6,364.31	\$ 4,071.30	\$ 3,884.50	\$ 990.32	\$ 23,275.09
Shelby.....	24,882.02	8,720.18	.20	35.30	71.91	.....	1,227.51	1,207.05	206.16	37,886.03
Sioux.....	46,897.26	6,025.60	14.59	10.58	154.03	.....	1,902.16	1,844.47	431.03	57,289.88
Story.....	36,761.89	11,312.13	.....	57.69	224.65	480.00	1,621.33	1,605.38	339.23	52,889.78
Tama.....	44,002.98	3,720.00	.....	13.81	227.49	108.56	1,860.92	1,902.90	438.33	52,664.87
Taylor.....	26,557.99	3,973.23	7.19	6.50	150.87	.....	1,107.80	1,104.73	247.29	33,155.78
Union.....	23,279.54	7,055.65	.....	4.19	400.22	61.33	1,016.34	1,008.96	211.81	33,047.04
Van Buren.....	22,286.85	2,179.16	.....	81.61	161.25	.....	1,008.27	999.90	223.83	26,863.46
Wapello.....	32,692.68	6,672.44	.....	.....	285.33	.....	1,385.35	1,466.53	323.13	43,013.53
Warren.....	30,458.23	8,948.79	18.35	.....	88.10	143.22	1,083.14	1,378.71	315.29	42,574.47
Washington.....	38,099.76	6,577.33	.....	.....	80.85	148.21	1,048.43	1,680.49	222.72	48,989.25
Wayne.....	31,703.13	6,555.40	.....	.....	148.21	690.00	1,823.19	1,047.56	222.72	41,416.05
Webster.....	41,114.88	16,893.40	.....	55.42	227.02	.....	1,626.48	1,890.71	133.60	62,006.80
Winnebago.....	31,454.67	6,893.80	.....	10.84	185.86	.....	1,626.48	1,594.11	381.50	46,145.92
Winnebuck.....	34,863.83	8,008.24	.....	182.68	894.83	250.00	2,819.23	2,800.23	120.53	54,555.36
Woodbury.....	61,402.00	15,891.74	.....	31.40	76.72	.....	2,715.25	2,709.00	169.30	84,883.79
Wright.....	17,280.65	5,891.27	.....	.....	250.40	271.02	1,160.14	1,154.30	261.95	24,883.79
Wright.....	26,576.89	4,445.60	.....	.....	250.40	271.02	1,160.14	1,154.30	261.95	34,162.30
Total.....	\$3,316,157.70	\$794,551.00	\$1,015.95	\$2,947.57	\$24,584.79	\$49,254.47	\$145,697.05	\$143,904.61	\$32,645.78	\$4,511,119.53

II. RECEIPTS OF TAXES FROM CORPORATIONS.

TABLE No. 114.

Showing Receipts of Taxes from Iowa Insurance Companies for the Year
Ending June 30, 1902.

[Collected by G. S. Gilbertson, Treasurer of State.]

Date of payment.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	TAX.
			Rate.	
1902				
Jan. 29	Farmers Mutual Hail Ins. Ass'n....	Des Moines.....	\$ 35,296.25 1	\$ 352.96
Jan. 29	Register Life and Annuity	Davenport	30,471.00 1	304.71
Feb. 10	Farmers State Mutual Hail.....	Estherville	37,606.91 1	375.06
Feb. 17	Iowa Assessment Mutual Fire.....	DeWitt	2,436.21 1	24.36
Feb. 17	Northern Iowa Mutual Hail	Clarion	2,477.28 1	24.77
Feb. 17	Property Mutual	Waterloo.....	2,505.98 1	25.05
Feb. 17	Merchants Tornado Mutual.....	Des Moines.....	6,318.95 1	63.13
Feb. 18	Grain Shippers' Mutual Fire.....	Ida Grove.....	16,959.17 1	169.59
Feb. 18	Iowa Mut. Tor. Cyclone & Windst'm	Des Moines.....	107,473.00 1	1,074.73
Feb. 18	Western Hail Mutual.....	Des Moines.....	2,780.53 1	27.80
Feb. 19	Central Iowa Mutual Fire Ass'n....	Ft. Dodge.....	5,631.28 1	56.31
Feb. 19	Union Mutual Fire and Lightning...	Emmettsburg.....	9,478.19 1	94.78
Feb. 20	Mutual Life Association of Iowa...	Red Oak	5,571.34 1	55.71
Feb. 21	German Mutual.....	LeMars.....	2,098.39 1	20.98
Feb. 24	Bankers Mutual Casualty.....	Des Moines.....	21,608.22 1	216.08
Feb. 24	Mutual Hailstorm	Des Moines.....	8,638.86 1	86.38
Feb. 24	Farm Property Mutual.....	Des Moines.....	2,513.40 1	25.13
Feb. 24	Mutual Windstorm	Des Moines.....	2,565.13 1	25.65
Feb. 26	Grain Growers Mutual Hail.....	Des Moines.....	7,225.69 1	72.25
Feb. 26	Mutual Fire and Tornado Ass'n....	Newton	3,965.43 1	39.65
Feb. 26	Town Mut. Dw'ing House Ins. Ass'n.	Des Moines.....	9,916.72 1	99.16
Feb. 27	Machinery Mutual.....	Waterloo.....	12,835.09 1	128.35
Feb. 28	Bankers Life.....	Des Moines.....	712,340.82 1	7,123.40
Feb. 28	Chicago Life	Des Moines.....	32,061.41 1	320.61
Feb. 28	Des Moines Mutual Hail.....	Des Moines.....	52,518.82 1	525.18
Feb. 28	Fidelity	Des Moines.....	25,707.71 1	257.07
Feb. 28	Iowa Mercantile Mutual Fire	Spencer	9,506.82 1	95.06
Feb. 28	Modern Accident Club.....	Iowa City.....	12,691.60 1	126.92
Feb. 28	Security Fire	Davenport	19,594.98 1	195.65
Feb. 28	State	Des Moines.....	83,838.91 1	838.39
Feb. 28	Fraternal Accident Society	Des Moines.....	1,647.87 1	16.47
Feb. 28	Farmers	Cedar Rapids.....	155,427.20 1	1,554.27
Feb. 28	Capital	Cedar Rapids.....	83,728.95 1	837.29
Feb. 28	Hawkeye	Des Moines.....	164,054.25 1	1,640.54
March 1	Continental Life	Des Moines.....	458.22 1	4.58
March 1	Merchants Life.....	Des Moines.....	46,861.83 1	468.62
March 1	Southwestern Mutual Hail.....	Burlington	356.40 1	3.56
March 3	Century Fire	Council Bluffs.....	67,196.86 1	671.96
March 8	Des Moines.....	Des Moines.....	55,777.37 1	557.77

TABLE No. 114—CONTINUED.

Date of payment.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	Rate.	TAX.
1902.					
March 4	Atlas Mutual.....	Des Moines.....	\$ 19,505.55	1	\$ 195.06
March 4	Retail Merchants Mutual Fire.....	Des Moines.....	1,991.82	1	19.91
March 5	Farmers Life association.....	Des Moines.....	19,902.60	1	199.62
March 7	Equitable Life.....	Des Moines.....	45,680.98	1	456.80
March 8	Iowa Merchants Mutual.....	Sioux City.....	6,113.30	1	61.13
March 8	Mill Owners Mutual Fire.....	Des Moines.....	9,070.30	1	90.71
March 10	Iowa State.....	Keokuk.....	123,165.69	1	1,231.66
March 11	National Life and Trust.....	Des Moines.....	394,073.10	1	3,940.73
March 12	Bankers Accident.....	Des Moines.....	27,869.67	1	278.69
March 12	Des Moines Life.....	Des Moines.....	111,330.38	1	1,113.80
March 12	Mutual Life and Trust.....	Des Moines.....	45,396.08	1	453.96
March 13	Corn Belt Mutual Hail.....	Shenandoah.....	3,360.08	1	33.60
March 13	Royal Union Mutual Life.....	Des Moines.....	24,971.88	1	249.72
March 14	American Life.....	Des Moines.....	40,041.35	1	400.42
March 14	Iowa Home.....	Dubuque.....	9,867.78	1	98.67
March 15	Dubuque Fire and Marine.....	Dubuque.....	55,848.09	1	558.48
March 15	Protective Accident association.....	Cedar Falls.....	3,358.75	1	33.59
March 18	Lisbon Mutual.....	Lisbon.....	7,235.06	1	72.35
March 22	Annuity Life association.....	Des Moines.....	57,485.86	1	571.85
March 22	Munterville Mutual Fire and Lightning.....	Munterville.....	555.67	1	5.55
March 24	Mutual Aid Society of German Lutheran Synod.....	Waverly.....	4,876.35	1	48.76
March 26	Anchor Fire.....	Des Moines.....	65,688.41	1	656.88
March 26	Equity Mutual.....	Lisbon.....	5,634.65	1	56.34
March 27	Central Life Assurance society.....	Des Moines.....	50,006.44	1	506.06
March 29	Merchants and Bankers Fire.....	Des Moines.....	20,262.95	1	202.63
March 31	Brotherhood Reserve Life.....	Des Moines.....	3,119.71	1	31.19
March 31	Laboring Men's Co-op. Life Ass'n.....	Sioux City.....	13,676.84	1	136.77
April 1	Great Western Accident Ass'n.....	Des Moines.....	10,505.72	1	105.05
April 1	Northwestern Life and Savings.....	Des Moines.....	569,607.21	1	5,696.07
April 1	World Mutual Life.....	Des Moines.....	10,812.54	1	108.12
April 3	Working Men's Mutual Accident.....	New Hartford.....	2,476.98	1	24.77
April 8	Security Life and Savings.....	Des Moines.....	43,370.57	1	433.70
	Total.....		\$3,672,640.93		\$ 36,726.15

TABLE No. 115.

Showing Receipts of Taxes from Iowa Insurance Companies for the year
Ending June 30, 1903.

[Collected by G. S. Gilbertson, Treasurer of State.]

Date of payment.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	Rate.	TAX.
1902.					
Oct. 7	Ann Mutual Fire.....	Des Moines.....	\$ 17,539.22	1	\$ 175.39
Oct. 7	National Masonic Accident Ass'n.....	Des Moines.....	57,871.54	1	578.71
1903.					
Jan. 12	Hawkeye.....	Des Moines.....	188,890.09	1	1,886.90
Jan. 13	Des Moines Fire.....	Des Moines.....	145,313.07	1	1,453.13
Jan. 15	Capital.....	Des Moines.....	86,941.90	1	869.41
Jan. 15	Farmers.....	Cedar Rapids.....	157,093.24	1	1,570.93
Jan. 16	Farmers Live Stock Mutual.....	Perry.....	842.29	1	8.42
Jan. 16	Mutual Horticultural Ins. Ass'n.....	Des Moines.....	3,692.76	1	36.93
Jan. 16	State Farmers Mut. F. & T. Ins. Ass'n.....	Des Moines.....	1,911.61	1	19.12
Jan. 21	Century Fire.....	Des Moines.....	64,808.47	1	643.08
Jan. 21	National Masonic Accident Ass'n.....	Des Moines.....	44,582.59	1	445.83
Jan. 24	Merchants Life Ass'n.....	Burlington.....	71,800.55	1	713.00
Jan. 29	Mill Owners Mutual Fire.....	Des Moines.....	69,934.31	1	699.34
Jan. 30	Register Life & Annuity.....	Davenport.....	24,059.85	1	240.60
Feb. 2	Iowa Home.....	Dubuque.....	10,827.24	1	108.27
Feb. 3	Farmers Mutual Hail Ins. Ass'n.....	Des Moines.....	17,590.25	1	175.90
Feb. 3	State.....	Des Moines.....	99,246.19	1	992.46
Feb. 3	Des Moines Mutual Hail Ass'n.....	Des Moines.....	64,027.07	1	640.27
Feb. 4	Merchants Mutual.....	Sioux City.....	4,419.84	1	44.19
Feb. 4	Lisbon Mutual.....	Lisbon.....	16,994.02	1	169.94
Feb. 6	Atlas.....	Des Moines.....	23,602.50	1	236.02
Feb. 6	Equitable Life.....	Des Moines.....	58,704.69	1	587.05
Feb. 6	National Life and Trust.....	Des Moines.....	522,258.00	1	5,222.58
Feb. 6	Northwestern Life and Savings.....	Des Moines.....	712,877.87	1	7,123.78
Feb. 6	Bankers Life association.....	Des Moines.....	910,063.07	1	9,100.33
Feb. 9	Northern Iowa Mutual.....	Clarion.....	2,919.42	1	29.20
Feb. 11	Chicago Life.....	Des Moines.....	35,106.38	1	351.06
Feb. 12	Security Fire.....	Davenport.....	26,865.19	1	268.65
Feb. 13	Union Mut. Fire and Light'ng Ass'n.....	Emmetsburg.....	15,474.21	1	154.74
Feb. 16	Mutual Hailstorm.....	Des Moines.....	5,381.66	1	53.82
Feb. 16	Corn Belt Mutual Hail.....	Shenandoah.....	2,286.21	1	22.86
Feb. 17	Grain Shippers Mutual.....	Ida Grove.....	82,276.17	1	822.76
Feb. 19	Home Mutual Insurance Ass'n.....	Des Moines.....	1,661.91	1	16.62
Feb. 20	Farmers State Mutual Hail Ass'n.....	Estherville.....	45,800.41	1	458.00
Feb. 20	Iowa Mutual Tornado Ins. Ass'n.....	Des Moines.....	35,296.66	1	352.97
Feb. 20	Central Life Assurance Soc. of U. S.....	Des Moines.....	52,632.72	1	526.32
Feb. 21	American Life Insurance Co.....	Des Moines.....	53,430.76	1	534.30
Feb. 23	Iowa Assess'm't Mut. Fire Ins. Ass'n.....	DeWitt.....	6,491.61	1	64.92
Feb. 23	Mutual Life association.....	Red Oak.....	15,265.21	1	152.65
Feb. 23	Dubuque Fire and Marine.....	Dubuque.....	124,071.62	1	1,240.72
Feb. 24	Farmers Life association.....	Des Moines.....	20,594.12	1	205.94
Feb. 24	Merchants and Bankers.....	Des Moines.....	25,542.30	1	255.42
Feb. 24	Bankers Mutual Casualty Co.....	Des Moines.....	14,011.14	1	140.11
Feb. 26	Grain Growers Mutual Hail Ass'n.....	Des Moines.....	8,052.71	1	80.53
Feb. 26	Royal Union Mutual Life.....	Des Moines.....	143,245.81	1	1,432.45
Feb. 26	Iowa State Mutual Fire.....	Keokuk.....	138,097.79	1	1,380.98
Feb. 27	Des Moines Life.....	Des Moines.....	141,480.56	1	1,414.81
Feb. 27	National Health and Accident Ass'n.....	Des Moines.....	1,533.25	1	15.33
Feb. 27	Iowa Mutual Dwelling House Ass'n.....	Des Moines.....	25,969.93	1	259.69
Feb. 27	Farm Property Mutual association.....	Des Moines.....	2,622.55	1	26.20
Feb. 27	Mutual Windstorm association.....	Des Moines.....	1,682.39	1	16.82
Feb. 28	Continental Life.....	Des Moines.....	2,786.65	1	27.87
Feb. 28	Retail Merchants Mutual Fire Insurance association.....	Des Moines.....	2,626.82	1	26.27
March 2	American Mutual Fire.....	Des Moines.....	25,593.47	1	255.93
March 2	Anchor Fire.....	Des Moines.....	12,870.77	1	128.71
March 2	Merchants Tornado Mutual.....	Des Moines.....	4,367.12	1	43.67
March 2	Machinery Mutual Insurance Ass'n.....	Waterloo.....	16,980.66	1	169.80

TABLE No. 115—Continued.

Date of payment.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	Rate.	TAX.
1903.					
March 2	Central Iowa Mutual Fire Ass'n.	Ft. Dodge.	7,350.25	1	73.50
March 2	Prosperity Mutual Insurance Ass'n	Waterloo.	4,279.51	1	42.80
March 3	Equity Mutual association.	Lisbon.	12,933.86	1	129.39
March 3	Mutual Fire and Tornado Ass'n.	Newton.	11,199.89	1	112.00
March 3	Iowa Plate Glass Mutual Ins. Ass'n	Shenandoah.	775.00	1	7.75
March 4	Fraternal Accident society.	Cedar Rapids.	2,462.36	1	24.62
March 4	Great Western Accident Ass'n.	Des Moines.	14,281.36	1	142.81
March 5	Mutual Life and Trust Co.	Des Moines.	40,504.21	1	405.04
March 6	Workingmen's Mut. Acc'd Ass'n.	New Hartford.	1,941.22	1	19.41
March 10	Bankers Accident.	Des Moines.	24,411.85	1	244.12
March 10	Iowa Mercantile Mutual Fire.	Spencer.	14,806.88	1	148.06
March 11	Western Hail Mutual.	Des Moines.	2,256.00	1	22.56
March 13	German Mutual.	Le Mars.	8,024.47	1	80.24
March 20	Southwestern Iowa Mutual Hail.	Council Bluffs.	687.01	1	6.87
March 23	World Mutual Life.	Des Moines.	10,672.83	1	106.73
April 8	Munterville Fire and Lightning.	Munterville.	123.66	1	1.24
April 25	Grain Shipper Mutual Fire.	Ida Grove.	1,196.80	1	11.96
May 11	Mutual Aid Society Ger. Lutheran				
May 15	Synod of Iowa and other states.	Waverly.	11,270.46	1	112.70
	Machinery Mutual association.	Waterloo.	1,137.11	1	11.37
	Total.		\$4,539,814.10		\$ 45,398.03

TABLE No. 116.

Showing Receipts of Taxes from United States Insurance Companies for the Year Ending June 30, 1902.

[Collected by G. S. Gilbertson, Treasurer of State.]

Date of payment.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	Rate.	TAX.
1901.					
Nov. 2	The Knapp, Stout & Co. Company.	Ft. Madison, Ia.	\$ 90.00	2.5	\$ 2.25
1902.					
Jan. 20	American.	Newark, N. J.	68,983.40	2.5	1,598.33
Jan. 20	New York Life.	New York, N. Y.	782,228.50	2.5	19,555.72
Jan. 21	American Central.	St. Louis, Mo.	15,358.57	2.5	383.95
Jan. 21	New Jersey Plate Glass.	Newark, N. J.	3,716.77	2.5	92.92
Jan. 25	Farmers' Fire.	York, Pa.	17,634.34	2.5	440.85
Jan. 27	Fidelity Mutual Life.	Philadelphia, Pa.	33,506.70	2.5	837.67
Jan. 27	National Surety.	New York, N. Y.	3,695.94	2.5	92.39
Jan. 28	Agricultural.	Watertown, N. Y.	10,071.00	2.5	251.78
Jan. 28	Greenwich.	New York, N. Y.	19,082.34	2.5	475.81
Jan. 28	Hartford Steam Boiler Inspection & Insurance Co.	Hartford, Conn.	21,832.66	2.5	545.82
Jan. 28	Newark Fire.	Newark, N. J.	5,449.63	2.5	136.24
Jan. 28	Pelican Assurance.	New York, N. Y.	1,216.73	2.5	30.42
Jan. 30	German.	Freeport, Ill.	217,849.62	2.5	5,446.24
Jan. 30	German American.	New York, N. Y.	68,086.57	2.5	1,575.91
Jan. 30	German Alliance.	New York, N. Y.	7,752.14	2.5	193.80
Jan. 30	Northwestern National.	Milwaukee, Wis.	85,948.20	2.5	2,148.71
Jan. 30	Providence Washington.	Providence, R. I.	20,298.91	2.5	507.47
Jan. 30	Reliance.	Philadelphia, Pa.	13,574.32	2.5	339.35
Jan. 31	Buffalo Commercial.	Buffalo, N. Y.	2,458.42	2.5	61.46
Jan. 31	Milwaukee Fire.	Milwaukee, Wis.	10,379.29	2.5	259.48
Jan. 31	Phoenix.	Hartford, Conn.	54,706.85	2.5	1,367.67
Jan. 31	Spring Garden.	Philadelphia, Pa.	18,297.61	2.5	457.44
Feb. 1	Fidelity and Deposit.	Baltimore, Md.	24,160.98	2.5	604.02
Feb. 1	Milwaukee Mechanics.	Milwaukee, Wis.	35,733.88	2.5	893.34
Feb. 3	Citizens.	St. Louis, Mo.	9,471.83	2.5	236.79
Feb. 3	Home.	New York, N. Y.	100,054.79	2.5	2,501.37
Feb. 3	St. Paul Fire and Marine.	St. Paul, Minn.	48,596.13	2.5	1,214.90
Feb. 3	Traders.	Chicago, Ill.	18,662.24	2.5	466.55
Feb. 3	United States Life.	New York, N. Y.	21,321.23	2.5	533.03
Feb. 3	United States Casualty.	New York, N. Y.	2,743.18	2.5	68.58
Feb. 4	Ætna.	Hartford, Conn.	79,707.56	2.5	1,992.69
Feb. 4	Franklin Fire.	Philadelphia, Pa.	10,496.70	2.5	262.42
Feb. 4	Germania Life.	New York, N. Y.	34,796.88	2.5	869.92
Feb. 4	Hartford Fire.	Hartford, Conn.	125,745.05	2.5	3,143.62
Feb. 4	Phoenix.	Brooklyn, N. Y.	78,209.51	2.5	1,955.28
Feb. 4	Northwestern Mutual Life.	Milwaukee, Wis.	900,048.11	2.5	22,501.20
Feb. 4	Travelers (Life department).	Hartford, Conn.	15,309.18	2.5	382.73
Feb. 4	Travelers (Accident department).	Hartford, Conn.	56,629.97	2.5	1,415.75
Feb. 5	Connecticut Fire.	Hartford, Conn.	45,920.63	2.5	1,148.01
Feb. 5	Glens Falls.	Glens Falls, N. Y.	25,356.31	2.5	633.90
Feb. 5	National Fire.	Hartford, Conn.	74,739.59	2.5	1,868.49
Feb. 6	Home Life.	New York, N. Y.	17,277.25	2.5	431.93
Feb. 6	Metropolitan Plate Glass.	New York, N. Y.	3,999.10	2.5	99.98
Feb. 6	Security.	New Haven, Conn.	23,307.74	2.5	582.69
Feb. 7	Ætna Life.	Hartford, Conn.	144,231.67	2.5	3,605.79
Feb. 7	Ætna Life (Accident Dept.).	Hartford, Conn.	27,855.81	2.5	696.40
Feb. 7	Ætna Indemnity.	Hartford, Conn.	1,857.86	2.5	46.44
Feb. 8	Alliance Hail and Cyclone Mutual.	Austin, Minn.	4,063.90	2.5	101.60
Feb. 8	Equitable Fire and Marine.	Providence, R. I.	3,946.05	2.5	98.65
Feb. 10	Germania Fire.	New York, N. Y.	38,834.51	2.5	970.86
Feb. 10	Mutual Benefit Life.	Newark, N. J.	161,505.09	2.5	4,037.63
Feb. 10	New Hampshire Fire.	Manchester, N. H.	29,376.00	2.5	734.41
Feb. 10	Phoenix Mutual Life.	Hartford, Conn.	27,535.99	2.5	688.40
Feb. 11	Lumbermens.	Philadelphia, Pa.	8,368.11	2.5	209.20
Feb. 11	Provident Savings Life Assur. Soc.	New York, N. Y.	27,776.16	2.5	694.40
Feb. 11	United States Fire.	New York, N. Y.	6,291.19	2.5	157.28

TABLE No. 116—CONTINUED.

Date of payment.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	TAX.
			Rate.	
Feb. 10	Buffalo German.....	Buffalo, N. Y.	\$ 11,333.472.5	\$ 293.84
Feb. 12	Western Underwriters Ass'n Soc.	Chicago, Ill.	26,260.602.5	656.61
Feb. 13	Allemania Fire.....	Pittsburg, Pa.	5,207.692.5	130.19
Feb. 13	Gorman Fire.....	Pittsburg, Pa.	5,214.212.5	125.85
Feb. 13	Mechanics.....	Philadelphia, Pa.	8,042.642.5	216.06
Feb. 13	American Fire.....	Philadelphia, Pa.	39,400.712.5	985.02
Feb. 14	American Fire.....	New York, N. Y.	7,755.362.5	68.88
Feb. 14	American.....	Boston, Mass.	4,318.352.5	107.96
Feb. 14	Colonial Assurance.....	New York, N. Y.	2,670.892.5	66.77
Feb. 14	Fire association.....	Philadelphia, Pa.	47,424.562.5	1,158.61
Feb. 14	Insurance Co. of North America.....	Philadelphia, Pa.	66,086.672.5	1,702.16
Feb. 14	Pennsylvania Fire.....	Philadelphia, Pa.	29,163.002.5	729.07
Feb. 14	Queen.....	New York, N. Y.	21,071.032.5	526.78
Feb. 14	Springfield Fire and Marine.....	Springfield, Mass.	55,297.122.5	1,382.43
Feb. 14	Western Mutual Hall and Cyclopedia.	Laverne, Minn.	1,445.472.5	36.14
Feb. 14	Orient.....	Hartford, Conn.	12,282.922.5	307.06
Feb. 15	Girard Fire and Marine.....	Philadelphia, Pa.	14,388.822.5	359.72
Feb. 15	Massachusetts Mutual Life.....	Boston, Mass.	27,846.242.5	697.41
Feb. 15	Mercantile Fire and Marine.....	Boston, Mass.	4,749.372.5	118.73
Feb. 15	New York Plate Glass.....	New York, N. Y.	3,657.822.5	91.44
Feb. 17	American Bonding and Trust.....	Baltimore, Md.	9,767.582.5	244.67
Feb. 17	City Trust Safe Deposit and Surety.....	Philadelphia, Pa.	747.192.5	18.08
Feb. 17	Concordia.....	Milwaukee, Wis.	63,396.222.5	1,684.00
Feb. 17	Continental.....	New York, N. Y.	170,673.232.5	4,421.06
Feb. 17	Firemen's.....	Newark, N. J.	12,781.322.5	319.53
Feb. 17	Minnesota Farmers.....	Minneapolis, Minn.	8,519.272.5	212.98
Feb. 17	Rochester German.....	Rochester, N. Y.	14,471.482.5	361.73
Feb. 17	Union.....	Philadelphia, Pa.	6,532.422.5	163.81
Feb. 17	Westchester Fire.....	New York, N. Y.	37,579.072.5	936.47
Feb. 17	Williamburgh City Fire.....	Brooklyn, N. Y.	9,664.142.5	248.35
Feb. 18	Park Region Mutual Hall.....	Glenwood, Minn.	813.752.5	21.84
Feb. 19	National Life of U. S. A.....	Washington, D.C.	18,292.182.5	457.50
Feb. 19	Niagara Fire.....	New York, N. Y.	8,564.242.5	1,089.15
Feb. 19	Union Casualty and Surety.....	St. Louis, Mo.	1,382.632.5	34.65
Feb. 20	Lloyds Plate Glass.....	New York, N. Y.	6,473.582.5	161.88
Feb. 20	Maryland Casualty.....	Baltimore, Md.	4,466.112.5	226.40
Feb. 20	State Mutual Hall.....	Winnebago, City	4,500.302.5	114.79
Feb. 20	Victoria Fire.....	Minneapolis, Minn.	1,014.222.5	25.36
Feb. 21	Illinois Life.....	New York, N. Y.	12,335.452.5	309.69
Feb. 21	U. S. Fidelity and Guaranty.....	Chicago, Ill.	22,956.502.5	573.48
Feb. 24	Hanover Fire.....	Baltimore, Md.	39,576.802.5	980.42
Feb. 24	New Amsterdam Casualty.....	New York, N. Y.	1,311.602.5	32.79
Feb. 24	Reading.....	Reading, Pa.	12,467.812.5	310.68
Feb. 24	State Farmers Mutual Hall.....	Waseca, Minn.	225.052.5	5.62
Feb. 25	Connecticut Mutual Life.....	Hartford, Conn.	92,707.852.5	2,319.20
Feb. 25	Detroit Fire and Marine.....	Detroit, Mich.	3,164.852.5	79.04
Feb. 25	Hartford Life.....	Hartford, Conn.	31,074.972.5	851.87
Feb. 25	National Life.....	Montpelier, Vt.	46,835.302.5	1,170.13
Feb. 25	National Stearns.....	New York, N. Y.	2,716.452.5	67.90
Feb. 27	American Surety.....	New York, N. Y.	6,570.082.5	159.25
Feb. 28	Continental Casualty company.....	Hammond, Ind.	42,983.712.5	1,074.59
Feb. 28	Conservative Life.....	Los Angeles, Cal.	90,221.612.5	2,480.54
Feb. 28	Michigan Mutual Life.....	Detroit, Mich.	59,578.212.5	1,489.46
Feb. 28	Michigan Fire and Marine.....	Detroit, Mich.	2,535.332.5	76.05
Feb. 28	Mutual Life.....	New York, N. Y.	610,230.382.5	15,480.51
March 3	Standard Life and Accident.....	Detroit, Mich.	22,941.772.5	573.54
March 6	Firemen's Fund.....	San Francisco, Cal.	15,860.432.5	472.29
March 6	Erie Fire.....	Buffalo, N. Y.	9,602.5	24
March 8	Firemen's.....	Baltimore, Md.	4,247.862.5	106.19
March 10	Bankers Life.....	Lincoln, Neb.	12,480.542.5	312.25
March 10	Preferred Accident.....	New York, N. Y.	5,067.042.5	127.17
March 12	Minnesota Mutual Life.....	St. Paul, Minn.	2,136.792.5	78.42
March 12	Provident Life and Trust.....	Philadelphia, Pa.	22,818.882.5	570.47
March 12	Security Mutual Life.....	Birmingham, Ala.	1,776.472.5	44.41
March 12	State Mutual Life.....	Worcester, Mass.	3,831.632.5	97.04
March 13	Metropolitan Life.....	New York, N. Y.	180,665.542.5	4,529.14
March 13	Penn Mutual Life.....	Philadelphia, Pa.	175,536.512.5	4,383.41
March 13	Security Trust and Life.....	New York, N. Y.	9,942.052.5	123.57
March 13	Union Mutual Life.....	Portland, Me.	15,496.052.5	389.05
March 13	Union Central Life.....	Cincinnati, Ohio	84,409.832.5	2,110.25

TABLE No. 116—CONTINUED.

Date of payment.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	TAX.
			Rate.	
1902.				
March 14	Manhattan Life.....	New York, N. Y.	\$ 11,619.922.5	\$ 290.49
March 14	Washington Life.....	New York, N. Y.	38,234.872.5	956.87
March 17	Prudential of America.....	Newark, N. J.	104,319.922.5	2,608.00
March 20	Equitable Life Assurance society.....	New York, N. Y.	291,135.892.5	6,528.40
March 24	Pacific Mutual Life.....	San Francisco, Cal.	23,751.032.5	593.78
March 27	Northwestern Mutual Life.....	Minneapolis, Minn.	64,573.912.5	1,614.35
March 28	Delaware.....	Philadelphia, Pa.	16,636.402.5	400.91
April	The Knapp, Stout & Co. company.	St. Madison, Ia.	75.002.5	1.88
Total.....			\$6,713,750.80	\$167,887.22

TABLE No. 117.

Showing Receipts of Taxes from United States Insurance Companies for the
Year Ending June 30, 1903.

Date of payment.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	TAX.
			Rate.	
Oct. 8	Northwestern Fire.....	Chicago, Ill.....	\$ 20.00 2.5	\$.50
Nov. 1	Commonwealth.....	Chicago, Ill.....	30.00 2.5	.75
Nov. 1	Northern.....	Chicago, Ill.....	30.00 2.5	.75
Nov. 1	Great Western.....	Chicago, Ill.....	30.00 2.5	.75
Dec. 20	Fidelity and Casualty company....	Thompson, Iowa	48.75 2.5	1.22
Jan. 5	National Life.....	Hartford, Conn.	37,030.00 2.5	925.75
Jan. 13	Springfield Fire and Marine.....	Springfield, Mass	9,787.48 2.5	244.69
Jan. 13	Metropolitan Plate Glass.....	New York, N. Y.	5,038.81 2.5	125.97
Jan. 16	New York Life.....	New York, N. Y.	893,641.60 2.5	22,341.04
Jan. 17	Northwestern National.....	Milwaukee, Wis.	88,964.38 2.5	2,224.11
Jan. 17	New Jersey Plate Glass.....	Newark, N. J.	4,104.87 2.5	102.62
Jan. 17	American Central.....	St. Louis, Mo.	19,625.25 2.5	490.63
Jan. 19	German Fire.....	Peoria, Ill.	6,069.63 2.5	152.49
Jan. 20	State Farmers Mutual Hail.....	Waseca, Minn.	1,676.01 2.5	41.90
Jan. 21	Minnesota Farmers.....	Minneapolis, Minn	7,633.65 2.5	190.84
Jan. 21	State Mutual Hail.....	St. Paul, Minn.	9,082.40 2.5	227.06
Jan. 21	Citizens.....	St. Louis, Mo.	19,678.28 2.5	491.96
Jan. 22	Phoenix.....	Hartford, Conn.	57,897.65 2.5	1,447.44
Jan. 24	Atlas Assurance company (limited)	Chicago, Ill.	8,702.19 2.5	217.55
Jan. 24	Fidelity Mutual Life.....	Philadelphia, Pa.	39,639.14 2.5	992.49
Jan. 24	American Bonding company.....	Baltimore, Md.	13,932.75 2.5	348.32
Jan. 26	New Amsterdam Casualty Co.....	New York, N. Y.	1,442.48 2.5	36.06
Jan. 26	Franklin Fire.....	Philadelphia, Pa.	10,864.06 2.5	271.60
Jan. 26	German.....	Freeport, Ill.	257,880.03 2.5	6,434.50
Jan. 26	Milwaukee Mechanics.....	Milwaukee, Wis.	47,289.67 2.5	1,182.24
Jan. 26	Fidelity Deposit Co. of Maryland..	Baltimore, Md.	20,356.00 2.5	558.90
Jan. 27	Newark Fire.....	Newark, N. J.	4,982.75 2.5	124.57
Jan. 27	Farmers Fire.....	York, Pa.	22,416.14 2.5	560.40
Jan. 27	Greenwich Fire.....	New York, N. Y.	22,329.77 2.5	570.74
Jan. 27	Pelican Assurance Co.....	New York, N. Y.	1,753.30 2.5	43.82
Jan. 28	American.....	Newark, N. J.	84,491.83 2.5	2,112.29
Jan. 28	Scottish Union and National.....	Hartford, Conn.	28,370.74 2.5	709.27
Jan. 28	Travelers (Life Dept.).....	Hartford, Conn.	16,245.60 2.5	406.14
Jan. 28	Travelers (Accident Dept.).....	Hartford, Conn.	61,010.80 2.5	1,525.27
Jan. 29	U. S. Health and Accident.....	Saginaw, Mich	58.00 2.5	1.45
Jan. 29	Rochester German.....	Rochester, N. Y.	20,789.82 2.5	519.75
Jan. 29	Westchester Fire.....	New York, N. Y.	37,168.18 2.5	929.20
Jan. 29	Western Underwriters Ass'n.....	Chicago, Ill.	35,217.63 2.5	880.44
Jan. 30	German Alliance.....	New York, N. Y.	12,019.50 2.5	300.49
Jan. 30	German American.....	New York, N. Y.	65,717.33 2.5	1,642.93
Jan. 30	Equitable Fire and Marine.....	Providence, R. I.	7,697.08 2.5	192.43
Jan. 31	Traders Fire.....	Chicago, Ill.	19,287.99 2.5	482.20
Jan. 31	Milwaukee Fire.....	Milwaukee, Wis.	10,423.29 2.5	260.58
Jan. 31	National Fire.....	Hartford, Conn.	92,311.87 2.5	2,307.80
Jan. 31	Pennsylvania Fire.....	Philadelphia, Pa.	31,261.00 2.5	781.53
Jan. 31	St. Paul Fire and Marine.....	St. Paul, Minn.	63,509.80 2.5	1,587.75
Jan. 31	Bankers Surety.....	Cleveland, Ohio	1,547.30 2.5	38.68
Jan. 31	Provident Life and Trust.....	Philadelphia, Pa.	24,994.96 2.5	624.87
Jan. 31	Alleman Fire.....	Pittsburg, Pa.	28,093.69 2.5	702.34
Feb. 2	Union Casualty Surety Co.....	St. Louis, Mo.	1,845.52 2.5	46.14
Feb. 2	Lumbermans.....	Philadelphia, Pa.	7,899.17 2.5	197.48
Feb. 2	Mechanics.....	Philadelphia, Pa.	8,325.94 2.5	208.15
Feb. 2	Security Fire.....	Hartford, Conn.	26,659.86 2.5	666.50
Feb. 2	Glens Falls.....	Glens Falls, N. Y.	24,847.72 2.5	621.19
Feb. 2	Security Mutual Life.....	Binghamton, N. Y.	5,817.92 2.5	145.45
Feb. 2	Maryland Casualty Co.....	Baltimore, Md.	8,918.06 2.5	222.95
Feb. 2	Spring Garden.....	Philadelphia, Pa.	13,743.32 2.5	343.58
Feb. 2	National Union Fire.....	Pittsburg, Pa.	6,276.62 2.5	156.92
Feb. 2	National Surety Co.....	New York, N. Y.	6,429.39 2.5	160.73
Feb. 2	Home.....	New York, N. Y.	128,035.93 2.5	3,200.92

TABLE No. 117—CONTINUED.

Date of payment.	NAME OF COMPANY.	HEADQUARTERS.	PREMIUMS.	TAX.
			Rate.	
Feb. 3	U. S. Casualty Co.....	New York, N. Y.	\$ 2,370.57 2.5	\$ 59.26
Feb. 3	Etna Fire.....	Hartford, Conn.	83,972.23 2.5	2,099.31
Feb. 3	New Hampshire Fire.....	Manchester, N.H.	27,637.97 2.5	690.95
Feb. 4	Orient.....	Hartford, Conn.	13,080.29 2.5	327.00
Feb. 4	Queen.....	New York, N. Y.	33,298.45 2.5	832.46
Feb. 4	Michigan Fire and Marine.....	Detroit, Mich.	4,499.75 2.5	112.49
Feb. 4	Germania Fire.....	New York, N. Y.	44,966.08 2.5	1,123.90
Feb. 5	Girard Fire and Marine.....	Philadelphia, Pa.	12,651.11 2.5	316.28
Feb. 5	Germania Life.....	New York, N. Y.	43,263.45 2.5	1,081.59
Feb. 5	Williamsburgh City Fire.....	Brooklyn, N. Y.	11,259.03 2.5	281.48
Feb. 5	Home.....	New York, N. Y.	16,663.10 2.5	416.58
Feb. 5	Phoenix.....	Brooklyn, N. Y.	86,933.22 2.5	2,173.48
Feb. 6	Michigan Mutual Life.....	Detroit, Mich.	58,922.06 2.5	1,473.06
Feb. 6	Delaware.....	Philadelphia, Pa.	15,313.97 2.5	382.85
Feb. 6	Reliance.....	Philadelphia, Pa.	13,865.71 2.5	334.14
Feb. 6	Continental.....	New York, N. Y.	181,912.05 2.5	4,547.80
Feb. 6	Etna Indemnity.....	Hartford, Conn.	1,451.00 2.5	36.28
Feb. 6	Lloyd's Plate Glass.....	New York, N. Y.	6,808.20 2.5	170.21
Feb. 7	American.....	Boston, Mass	6,894.55 2.5	172.36
Feb. 7	United States Life.....	New York, N. Y.	23,056.75 2.5	576.42
Feb. 7	Metropolitan Life.....	New York, N. Y.	211,093.98 2.5	5,277.35
Feb. 7	Niagara Fire.....	New York, N. Y.	30,114.96 2.5	752.87
Feb. 7	Liverpool, London and Globe.....	New York, N. Y.	2,761.44 2.5	69.04
Feb. 7	Detroit Fire and Marine.....	Detroit, Mich.	6,667.84 3.0	200.04
Feb. 7	Union.....	Philadelphia, Pa.	6,803.97 2.5	170.10
Feb. 7	City Trust Safe Dep. and Surety Co.	Philadelphia, Pa.	555.83 2.5	13.90
Feb. 7	Agricultural.....	Watertown, N. Y.	12,693.00 2.5	317.33
Feb. 7	Anchor Fire.....	Cincinnati, Ohio.	13,026.27 2.5	325.66
Feb. 9	Etna Life (Accident Dept.).....	Hartford, Conn.	37,151.58 2.5	928.79
Feb. 9	Etna Life (Life Dept.).....	Hartford, Conn.	155,741.09 2.5	3,893.73
Feb. 9	Mercantile Fire and Marine.....	Boston, Mass.	7,780.52 2.5	194.51
Feb. 9	American.....	Philadelphia, Pa.	50,819.65 2.5	1,270.49
Feb. 9	Insurance Co. of North America.....	Philadelphia, Pa.	71,787.80 2.5	1,794.70
Feb. 9	Providence, Washington.....	Providence, R. I.	22,065.26 2.5	552.38
Feb. 9	Firemen's Fund.....	San Francisco, Cal	26,232.89 2.5	655.82
Feb. 10	Mutual Benefit Life.....	Newark, N. J.	181,763.93 2.5	4,544.08
Feb. 10	National Standard.....	New York, N. Y.	4,092.85 2.5	102.32
Feb. 10	New York Plate Glass.....	New York, N. Y.	4,474.45 2.5	111.86
Feb. 10	Connecticut Fire.....	Hartford, Conn.	47,211.87 2.5	1,180.03
Feb. 11	Hartford St. Boiler Insp. and Ins. Co.	Hartford, Conn.	18,652.43 2.5	466.31
Feb. 12	Western Mutual Hail and Cyclone.	Liverpool, Minn.	2,553.26 2.5	63.84
Feb. 12	Victoria Fire.....	New York, N. Y.	1,732.91 2.5	43.32
Feb. 12	Preferred Accident.....	New York, N. Y.	6,902.00 2.5	172.55
Feb. 12	Hanover Fire.....	New York, N. Y.	39,775.81 2.5	994.40
Feb. 13	Springfield Fire and Marine.....	Springfield, Mass.	90,932.90 2.5	2,273.32
Feb. 13	Penn Mutual Life.....	Philadelphia, Pa.	220,734.65 2.5	5,518.37
Feb. 16	Connecticut Mutual Life.....	Hartford, Conn.	95,246.72 2.5	2,381.87
Feb. 16	Fire Association of Philadelphia.....	Philadelphia, Pa.	48,108.60 2.5	1,202.72
Feb. 17	Michigan Fire and Marine.....	Detroit, Mich.	4,499.75 2.5	112.49
Feb. 17	Park Region Mutual Hail.....	Glenwood, Minn.	2,685.40 2.5	67.15
Feb. 20	Northwestern Mutual Life.....	Minneapolis, Minn	69,093.64 2.5	1,725.97
Feb. 20	Union Mutual Life.....	Portland, Me.	11,912.56 2.5	297.81
Feb. 20	Prudential.....	Newark, N. J.	132,812.77 2.5	3,320.32
Feb. 21	Union Central Life.....	Cincinnati, Ohio.	60,650.12 2.5	1,515.38
Feb. 21	Phoenix Mutual Life.....	Hartford, Conn.	29,801.29 2.5	745.03
Feb. 23	Hartford Life.....	Hartford, Conn.	34,607.01 2.5	865.19
Feb. 23	Security Trust Life.....	Philadelphia, Pa.	5,389.82 2.5	134.75
Feb. 24	Northwestern Mutual Life.....	Milwaukee, Wis.	1,020,909.74 2.5	25,522.74
Feb. 25	Pacific Mutual Life (Life Dept.).....	San Francisco, Cal	21,619.39 2.5	540.48
Feb. 25	Pacific Mutual Life (Accident Dpt.)	San Francisco, Cal	14,579.95 2.5	364.50
Feb. 26	U. S. Fidelity and Guaranty Co.....	Baltimore, Md.	34,829.41 2.5	870.74
Feb. 28	Mutual Life.....	New York, N. Y.	689,918.66 2.5	17,247.97
Feb. 29	Provident Savings Life Ass'n Soc.	New York, N. Y.	40,061.90 2.5	1,001.55
Feb. 29	Washington Life.....	New York, N. Y.	38,445.32 2.5	961.13
Feb. 28	Concordia Fire.....	Milwaukee, Wis.	60,904.34 2.5	1,522.61
March 2	Hartford Fire.....	Hartford, Conn.	147,354.78 2.5	3,683.87
March 2	Manhattan Life.....	New York, N. Y.	17,885.70 2.5	434.63
March 2	American Surety Co.....	New York, N. Y.	7,857.01 2.5	196.43
March 2	Union Security and Guaranty.....	Philadelphia, Pa.	2,169.05 2.5	54.23
March 2	Continental Casualty.....	Hammond, Ind.	51,361.66 2.5	1,284.04

* Additional.

REPORT OF THE TREASURER OF STATE

[No. 4

TABLE No. 117—CONTINUED

[illegible]

TABLE No. 118.

Showing Receipts of Taxes from Foreign Insurance Companies for the Year Ending June 30, 1902

[Collected by G. S. Gilbertson, Treasurer of State.]

DATE OF PAYMENT.	NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	RATE.	TAX.
1902						
February 4	Phoenix Assurance.	London, England.	New York, N. Y.	\$ 18,021 74	3 5	\$ 630 71
February 4	Atlas Assurance.	London, England.	Chicago, Ill.	1,588 00	3 5	504 10
February 4	London Assurance.	London, England.	New York, N. Y.	11,742 98	3 5	380 25
February 4	Liverpool and London and Globe.	New York, N. Y.	Chicago, Ill.	1,702 98	3 5	56 36
February 4	London Assurance.	London, England.	New York, N. Y.	17,102 71	3 5	568 56
February 4	Liverpool and London and Globe.	Liverpool, England.	Chicago, Ill.	1,702 98	3 5	1,804 25
February 4	Norwich Union, Fire.	Liverpool, England.	New York, N. Y.	41,922 15	3 5	1,407 27
February 4	Northern Assurance.	London, England.	Chicago, Ill.	19,637 49	3 5	687 87
February 4	Liverpool and London and Globe.	Liverpool, England.	Chicago, Ill.	1,702 98	3 5	1,804 25
February 4	Prussian National.	Stettin, Germany.	Chicago, Ill.	13,853 58	3 5	485 00
February 4	Scottish Union and National.	Edinburgh, Scotland.	Hartford, Conn.	24,790 32	3 5	867 07
February 4	Phoenix Fire.	London, England.	Hartford, Conn.	92,304 84	3 5	3,043 25
February 4	Sun.	London, Scotland.	Chicago, Ill.	13,823 00	3 5	403 83
February 19	Commercial Union Assurance.	London, England.	Chicago, Ill.	27,983 57	3 5	970 43
February 19	Phoenix-Bromley Fire.	Birmingham, England.	Baltimore, Germany.	1,800 00	3 5	594 36
February 14	London and Lancashire.	London, England.	Chicago, Ill.	13,823 58	3 5	554 15
February 15	Aachen and Munich Fire.	Aix-La-Chapelle, Germany.	New York, N. Y.	10,206 11	3 5	357 29
February 15	North American Assurance.	Toronto, Canada.	Toronto, Canada.	1,370 70	3 5	470 99
February 15	Western Assurance.	Toronto, Canada.	Milwaukee, Wis.	8,270 98	3 5	279 98
February 17	Royal Exchange.	London, England.	New York, N. Y.	7,187 68	3 5	251 56
February 18	Refuge Assurance.	Belfast, Germany.	New York, N. Y.	1,400 00	3 5	46 36
February 18	Ocean Accident and Guarantee corporation.	London, England.	New York, N. Y.	12,248 07	3 5	428 07
February 19	Manchester.	Manchester, England.	Chicago, Ill.	15,847 71	3 5	537 10
February 19	Palestine.	London, England.	Chicago, Ill.	4,410 90	3 5	294 36
February 20	Royal.	Liverpool, England.	Chicago, Ill.	20,144 01	3 5	1,020 04
February 21	Employers Liability Assurance corporation.	London, England.	Boston, Mass.	9,423 02	3 5	329 96
February 21	Law, Union and Crown.	London, Eng and	New York, N. Y.	5,492 57	3 5	171 35
February 21	Union Assurance society.	London, England.	New York, N. Y.	1,304 16	3 5	40 16
February 24	London Guarantee and Accident.	London, England.	Chicago, Ill.	20,720 65	3 5	723 41
February 24	Law, Union and Crown.	London, England.	Gothenburg, Sweden.	4,410 90	3 5	294 36
February 26	Guarantee Company of North America.	Montreal, Canada.	New York, N. Y.	3,760 08	3 5	125 41
April 8	National Assurance of Ireland.	Ireland.	Hartford, Conn.	14,259 97	3 5	498 96
	Total.			\$544,391 13		\$ 19,008 05

TABLE No. 119.

Showing Receipts of Taxes from Foreign Insurance Companies for the Year Ending June 30, 1903.
[Collected by G. S. Gilbertson, Treasurer of State.]

DATE OF PAYMENT.		NAME OF COMPANY.	HEADQUARTERS.	BRANCH REMITTING.	PREMIUMS.	RATE.	TAX.
1902							
July	15	Scottish Union and National	Edinburgh, Scotland.....	Hartford, Conn.....	\$ 4,115.73	3.5	\$ 144.05
October	8	Great Britain Insurance Corp., limited.....	London, England	Paid by Hartman & Daniels, Clinton, Iowa	20.00	2.5	.50
1903.							
January	30	British American Assurance company.....	Toronto, Canada	Milwaukee, Wis.	23,050.85	2.5	576.27
January	30	U. S. Branch Western association	Toronto, Canada	Milwaukee, Wis.	32,337.80	2.5	808.45
January	30	U. S. Branch London Guarantee & Accident Co.	London, England	Chicago, Ill.....	23,952.40	2.5	598.81
January	31	Manchester Assurance Co.....	Manchester, England.....	Chicago, Ill.....	9,684.89	2.5	242.12
January	31	Prussian National.....	Stettin, Germany	Chicago, Ill.....	16,199.20	2.5	404.98
January	31	Norwich Union.....	Norwich, England.....	New York, N. Y.....	36,635.02	2.5	915.87
February	2	Liverpool and London and Globe.....	Liverpool, England	Chicago, Ill.....	56,872.38	2.5	1,409.31
February	2	Phoenix Assurance company	London, England	New York, N. Y.....	19,062.03	2.5	476.55
February	4	London and Lancashire Fire	Liverpool, England	Chicago, Ill.....	15,523.02	2.5	388.08
February	4	Royal	Liverpool, England.....	Chicago, Ill.....	34,805.29	2.5	870.13
February	5	Royal Exchange association	Great Britain	New York, N. Y.....	8,537.83	2.5	214.68
February	6	Law, Union and Crown	London, England.....	New York, N. Y.....	4,076.04	2.5	101.90
February	6	North British and Mercantile.....	London & Edinburg, Gt. B.	Chicago, Ill.....	55,884.93	2.5	1,384.62
February	6	Union Assurance society	London, England	New York, N. Y.....	10,858.56	2.5	271.47
February	6	Hamburg-Bremen Fire.....	Hamburg, Germany	Chicago, Ill.....	13,642.82	2.5	341.07
February	6	Aachen and Munich Fire.....	Aix-La-Chapelle, Germany	New York, N. Y.....	15,308.91	2.5	382.72
February	7	Palatine	London, England.....	Chicago, Ill.....	8,368.57	2.5	209.21
February	7	Commercial Union association	London, England	Chicago, Ill.....	28,827.01	2.5	720.67
February	7	Thuringia.....	Erfurt, Germany.....	New York, N. Y.....	16,711.51	2.5	417.79
February	9	Svea Fire	Gothenburg, Sweden	New York, N. Y.....	6,594.00	2.5	164.85
February	9	Ocean Accident and Guarantee corporation	London, England	New York, N. Y.....	15,299.90	2.5	382.50
February	9	London Assurance corporation	London, England.....	New York, N. Y.....	19,642.12	2.5	491.05
February	11	Guarantee Co. of North America.....	Montreal, Canada.....	New York, N. Y.....	412.46	2.5	10.31
February	11	Northern Assurance company.....	London, England.....	Chicago, Ill.....	24,642.26	2.5	616.05
February	13	Employers Liability Assurance corporation ..	London, England.....	Boston, Mass.....	9,834.01	2.5	245.85
February	14	Imperial Insurance company, limited	London, England	New York, N. Y.....	4,861.18	2.5	121.53
February	14	U. S. Branch Sun	Great Britain.....	Chicago, Ill.....	13,765.00	2.5	344.13
		Total.....			\$ 528,575.72		\$ 13,255.52

TABLE No. 120.

Summary of Receipts of Taxes from Insurance Companies.

CLASS OF COMPANIES.	Premiums Less Losses Paid and Premi- ums Repaid.		TAX.
Iowa companies, year ending June 30, 1902.....	\$ 3,672,640.63	\$ 36,726.15	
Iowa companies, year ending June 30, 1903.....	4,539,514.10	45,395.03	
Total	8,212,154.73	82,121.18	
United States companies, year ending June 30, 1902.....	6,713,766.89	167,887.22	
United States companies, year ending June 30, 1903.....	7,728,846.10	163,163.57	
Total	14,442,613.99	331,050.79	
Foreign companies, year ending June 30, 1902.....	544,391.13	19,055.62	
Foreign companies, year ending June 30, 1903.....	528,575.72	13,255.52	
Total	1,072,966.85	32,311.14	
Total for the biennial period	\$ 23,728,524.87	\$476,484.11	

III. RECEIPTS OF FEES FROM STATE OFFICERS.

TABLE No. 121.

Receipts of Fees from State Auditor.

[Collected from Insurance Companies in accordance with Sections 1752 and 191 of the Code, and Chapter 31, Acts Twenty-seventh General Assembly.]

Receipts from Hon. Frank F. Merriam.

MONTH COLLECTED.	Statement.	Agents.	General certifi- cates.	General agents.	Publication certificates.	Miscellaneous items.	PAID STATE TREASURER.	
							Amount.	Date.
1901.								1901.
July	\$ 125.00	\$ 1,120.00	\$ 2.00	\$ 4.00	\$ 6.00	\$ 137.50	\$ 1,394.50	Aug. 22
August	25.00	793.50	.....	52.00	.....	160.50	1,031.00	Sept. 3
September	45.00	599.50	2.00	2.00	2.00	78.50	729.00	Oct. 5
October	45.00	645.00	1.00	4.00	.50	206.50	902.00	Nov. 1
November	135.00	477.50	6.00	2.00	8.00	179.00	807.50	Dec. 2
December	10.00	414.00	.....	2.00	.....	138.50	564.50	Jan. 2
1902.								1902.
January	38.00	221.50	.....	.....	.....	238.00	497.50	Feb. 10
February .....	.....	138.00	.....	.....	.....	252.50	390.50	March 24
March	5,630.00	27,675.50	464.50	196.00	555.50	328.50	34,849.50	April 17
April	841.00	1,480.00	13.00	8.00	10.00	226.50	2,078.50	May 6
May	35.00	799.50	.50	2.00	.50	82.50	920.00	June 4
June	25.00	745.00	.....	12.00	.....	258.00	1,040.00	July 10
July	123.00	755.50	2.00	.....	4.00	220.50	1,105.00	Aug. 4
August	25.00	706.50	.....	.....	.....	354.00	1,085.50	Sept. 5
September .....	.....	531.00	.....	.....	.....	208.00	739.00	Oct. 1
October	153.00	656.00	4.50	.....	8.50	152.50	974.50	Nov. 3
November	50.00	660.50	2.00	2.00	2.00	47.25	763.75	Dec. 10
December	130.00	470.00	2.00	.....	.....	32.50	634.50	Jan. 5
Total	\$ 6,935.00	\$38,888.50	\$ 499.50	\$ 286.00	\$ 597.00	\$ 3,300.75	\$ 50,506.75	

Receipts from Hon. B. F. Carroll.

1903.								1903.
January .....	.....	\$ 254.50	.....	.....	.....	\$ 175.50	\$ 430.00	March 27
February	55.00	184.50	\$ 2.00	\$ 4.00	\$ 4.00	241.50	491.00	April 3
March	3,247.50	25,734.00	344.50	178.00	491.00	468.00	30,463.00	May 6
April	2,550.00	3,473.50	102.50	4.00	29.50	104.00	6,263.50	May 23
May	132.50	996.00	9.00	5.00	.50	128.00	1,271.00	June 23
June	85.00	839.00	5.00	2.00	1.00	276.50	1,208.50	June 30
Total	\$ 6,070.00	\$31,481.50	\$ 463.00	\$ 193.00	\$ 526.00	\$ 1,393.50	\$ 40,127.00	
Grand total	13,005.00	70,370.00	962.50	479.00	1,123.00	4,694.25	90,633.75	

TABLE No. 122.

Receipts of Fees from State Auditor.

[Collected from Building and Loan Associations in accordance with Section 1913 of the Code.]

Receipts from Hon. Frank F. Merriam.

FOR MONTH OF—	Filing annual statements
January and February, 1902..	\$ 510.00

Receipts from Hon. B. F. Carroll.

January and February, 1902	445 00
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TABLE No. 123.

Receipts from Clerk of Supreme Court.

Receipts from Hon. C. T. Jones.

FOR MONTH OF—	PAID STATE TREASURER.	
	Amount.	Date.
July, 1901.....	\$ 171.25	August 19, 1901
August, 1901.....	306.50	August 31, 1901
September, 1901.....	298.75	October 1, 1901
October, 1901.....	181.65	November 1, 1901
November, 1901.....	338.87	December 2, 1901
December, 1901.....	453.85	January 2, 1902
January, 1902.....	212.25	January 31, 1902
February, 1902.....	221.00	March 1, 1902
March, 1902.....	377.47	March 31, 1902
April, 1902.....	397.10	April 29, 1902
May, 1902.....	338.62	June 3, 1902
June, 1902.....	255.35	July 8, 1902
July, 1902.....	289.87	August 2, 1902
August, 1902.....	204.00	August 30, 1902
September, 1902.....	347.25	September 30, 1902
October, 1902.....	148.75	October 31, 1902
November, 1902.....	275.10	December 1, 1902
December, 1902.....	855.25	January 5, 1903
Total	\$ 5,702.88	

Receipts from Hon. J. C. Crockett.

January, 1903.....	\$ 286.62	February 6, 1903
February, 1903.....	87.75	February 28, 1903
March, 1903.....	272.25	April 2, 1903
April, 1903.....	385.00	May 2, 1903
May, 1903.....	228.00	June 6, 1903
June, 1903.....	334.05	June 30, 1903
Total	\$ 1,598.67	
Grand total	7,296.55	

TABLE No. 124.

Receipts of Fees from Dairy Commissioner.

DATE PAID.	COMMISSIONER	ACCOUNT.	AMOUNT.
July 23, 1903	H. R. Wright	Milk dealers permits.....	\$ 821.00

TABLE No. 125.

Receipts of Fees from State Entomologist.

Receipts from Prof. H. E. Summers.

FOR MONTHS OF—	PAID TREASURE STATE.	
	Amount.	Date.
June, July and August, 1901.....	\$ 175.00	September 10, 1901
September, 1901	165.00	October 2, 1901
October, 1901	220.00	November 1, 1901
November, 1901	20.00	December 7, 1901
December, 1901, and January, 1902.....	20.00	February 3, 1902
February, March and April, 1902.....	37.50	May 12, 1902
May, June and July, 1902.....	72.00	August 6, 1902
August, September and October, 1902	489.00	November 7, 1902
November, 1902.....	119.50	December 6, 1902
December, 1902, January, February and March, 1903.....	79.50	April 2, 1903
April and May, 1903.....	53.00	June 20, 1903
Total.....	\$ 1,450.50	

TABLE No. 126.

Receipts of Fees from Pharmacy Commission.

Receipts from Chas. W. Phillips, Secretary and Treasurer.

DATE PAID.	ACCOUNT.	AMOUNT.
September 30, 1901	Itinerant vendors licenses.....	\$ 3,100.00
January 6, 1902	Itinerant vendors licenses.....	3,700.00
April 1, 1902	Itinerant vendors licenses.....	4,300.00
April 24, 1902	Itinerant vendors licenses.....	1,411.98
July 3, 1902	Itinerant vendors licenses.....	5,300.00
October 1, 1902	Itinerant vendors licenses.....	2,900.00
January 5, 1903	Itinerant vendors licenses.....	5,200.00
April 4, 1903	Itinerant vendors licenses.....	4,100.00
April 24, 1902	Itinerant vendors licenses.....	952.07
Total.....		\$ 28,964.00

TABLE No. 127.
Receipts of Fees from Superintendent of Public Instruction.
Receipts from Hon. R. C. Barrett.

FOR MONTH OF—	AMOUNT.
July 8, 1901.....	\$ 234.50
July 27, 1901.....	324.00
August 24, 1901.....	276.00
October 18, 1901.....	166.50
September 6, 1901.....	168.00
April 26, 1902.....	86.50
August 11, 1902.....	486.50
September 4, 1902.....	163.50
November 17, 1902.....	510.50
Total.....	\$ 2,385.00

TABLE No. 128.

Receipts of Fees from Secretary of State,
Hon. W. B. Martin.

FOR MONTH OF	Articles of in- corporation.	Amendments of incorporation.	Certified copies secretary's office.	Certified copies land office.	Rendition war- rants.	Trade marks.	State commis- sions.	Notarial com- missions.	Certificates.	Miscellaneous.	Dissolution notices.	PAID STATE TREASURER.	
												Amount.	Date.
July, 1901.....	\$ 4,920.85	\$ 457.60	\$ 24.10	\$ 38.90	\$ 5.00	\$ 2.00	\$ 5.00	\$ 290.00	\$ 31.00	.....	.....	\$ 5,774.45	Aug. 1, 1901
Aug., 1901.....	2,374.60	457.50	3.50	7.50	2.00	5.00	.....	290.00	28.50	.....	.....	3,168.60	Sept. 5, 1901
Sept., 1901.....	4,650.15	72.40	17.10	36.10	1.00	1.00	5.00	305.00	36.00	\$ 1.00	.....	5,124.75	Oct. 3, 1901
Oct., 1901.....	3,840.50	459.40	26.80	19.50	8.00	3.00	5.00	365.00	58.00	4.30	.....	4,789.50	Nov. 2, 1901
Nov., 1901.....	1,988.30	77.50	14.10	12.50	6.00	4.00	.....	315.00	24.00	.60	.....	2,442.00	Dec. 4, 1901
Dec., 1901.....	2,573.20	346.30	28.20	17.60	8.00	3.00	10.00	245.00	53.00	.....	.....	3,284.30	Jan. 6, 1902
Jan., 1902.....	5,207.05	634.45	35.20	15.70	7.00	23.00	.....	355.00	95.00	1.20	.....	6,463.60	Feb. 8, 1902
Feb., 1902.....	5,941.15	818.55	32.60	49.10	4.00	7.00	.....	385.00	69.00	.....	.....	7,300.40	Mar. 10, 1902
March, 1902.....	7,320.20	972.40	18.20	83.60	4.00	4.00	.....	325.00	47.00	.60	.....	8,725.00	April 2, 1902
April, 1902.....	4,755.82	394.25	29.65	19.46	7.00	15.00	.....	300.00	51.00	2.00	.....	5,574.18	May 6, 1902
May, 1902.....	3,975.10	1,884.30	26.10	55.25	6.50	5.00	15.00	210.00	52.00	1.20	.....	6,230.45	June 4, 1902
June, 1902.....	5,448.85	16,146.60	26.30	8.00	4.00	6.00	.....	125.00	54.00	.....	.....	21,818.75	July 10, 1902
July, 1902.....	132,392.00	662.20	43.00	15.20	2.00	6.00	.....	225.00	57.00	1.75	.....	133,404.15	Aug. 5, 1902
Aug., 1902.....	4,162.20	484.00	17.20	13.50	6.00	1.00	.....	200.00	51.00	.....	.....	4,964.90	Sept. 4, 1902
Sept., 1902.....	3,007.40	213.70	16.20	21.00	6.00	6.00	5.00	225.00	33.00	.....	.....	3,533.30	Oct. 6, 1902
Oct., 1902.....	5,465.55	1,283.60	49.10	53.25	2.00	7.00	.....	205.00	35.00	1.00	.....	7,101.50	Nov. 1, 1902
Nov., 1902.....	3,310.80	609.40	27.30	41.60	3.00	7.00	.....	155.00	32.00	.....	.....	4,186.10	Dec. 5, 1902
Dec., 1902.....	4,062.05	105.50	48.70	18.50	3.00	11.00	10.00	160.00	55.00	2.50	.....	4,476.25	Jan. 5, 1903
Jan., 1903.....	4,809.25	1,143.65	13.40	30.00	4.00	2.00	5.00	180.00	60.00	.....	.....	6,252.30	Feb. 5, 1903
Feb., 1903.....	5,192.10	2,212.85	48.00	29.00	4.00	12.00	.....	160.00	81.00	4.70	.....	7,743.65	March 7, 1903
March, 1903.....	4,009.80	537.60	21.15	32.60	2.50	4.00	5.00	75.00	38.00	3.20	.....	4,728.85	April 6, 1903
April, 1903.....	3,996.55	2,935.70	41.60	23.65	6.00	7.00	5.00	10.00	55.00	1.00	.....	7,081.50	May 6, 1903
May, 1903.....	6,870.90	21,065.75	25.40	10.50	.....	8.00	.....	3,030.00	48.00	3.70	.....	31,062.25	June 10, 1903
June, 1903.....	4,317.80	1,722.60	27.00	12.00	4.00	4.00	.....	15,950.00	39.00	5.00	.....	22,081.40	June 30, 1903
Total.....	\$294,682.17	\$55,732.80	\$ 659.90	\$ 608.01	\$ 105.00	\$153.00	\$ 70.00	\$24,085.00	\$1,182.80	\$33.75	.....	\$ 317,312.13	

TABLE No. 129.

Receipts of Fees for Oil Inspectors.

[Collected in accordance with Section 2507 of the Code.]

First District.

H. M. Pickell, Inspector; Headquarters, Des Moines.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901	\$ 305.30	\$ 100.00	\$ 111.35	\$ 93.95	July 18, 1901
July, 1901	293.50	100.00	114.55	78.95	August 19, 1901
August, 1901	401.40	100.00	113.30	188.10	September 23, 1901
September, 1901	467.60	100.00	125.40	242.20	October 17, 1901
October, 1901	436.20	100.00	123.80	212.40	November 16, 1901
November, 1901	410.70	100.00	167.60	143.10	December 18, 1901
December, 1901	459.70	100.00	112.10	247.60	January 20, 1902
January, 1902	527.20	100.00	120.15	307.05	February 19, 1902
February, 1902	343.50	100.00	100.45	143.05	March 18, 1902
March, 1902	435.20	100.00	96.40	233.80	April 18, 1902
April, 1902	349.80	100.00	94.45	155.35	May 17, 1902
May, 1902	345.40	100.00	94.50	150.90	June 27, 1902
June, 1902	289.10	100.00	94.60	94.50	July 19, 1902
Total	\$ 5,064.60	\$ 1,800.00	\$ 1,468.65	\$ 2,295.95	
July, 1902	373.30	100.00	96.30	177.00	September 9, 1902
August, 1902	348.60	100.00	95.80	152.80	October 7, 1902
September, 1902	418.60	100.00	104.70	213.90	October 23, 1902
October, 1902	433.20	100.00	105.65	227.55	November 22, 1902
November, 1902	436.80	100.00	106.65	230.15	December 20, 1902
December, 1902	598.70	100.00	105.25	393.45	January 31, 1903
January, 1903	495.00	100.00	115.10	279.90	February 21, 1903
February, 1903	386.80	100.00	100.75	166.05	March 27, 1903
March, 1903	370.40	100.00	94.60	175.80	April 18, 1903
April, 1903	448.00	100.00	96.00	252.00	May 20, 1903
May, 1903	341.40	100.00	94.55	146.85	June 29, 1903
Total	\$ 4,630.80	\$ 1,100.00	\$ 1,115.35	\$ 2,415.45	
Grand total	9,695.40	2,400.00	2,584.00	4,711.40	

TABLE No. 130.

Second District.

Louis Weinstein, Inspector; Headquarters, Burlington.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901	\$ 180.90	\$ 82.72	\$ 65.35	\$ 32.83	July 18, 1901
July, 1901	142.50	73.12	65.85	3.53	August 19, 1901
August, 1901	347.30	100.00	101.85	145.45	September 26, 1901
September, 1901	272.40	100.00	101.45	70.95	October 17, 1901
October, 1901	223.50	94.62	93.25	40.63	November 16, 1901
November, 1901	202.20	88.05	92.40	21.75	December 18, 1901
*July, 1901					
August, 1901	44.70	8.42	3.87	32.41	December 18, 1901
October, 1901					
December, 1901	259.90	100.00	110.70	49.20	January 20, 1902
January, 1902	303.60	100.00	103.85	96.75	February 19, 1902
February, 1902	180.10	82.52	84.90	12.68	March 18, 1902
March, 1902	294.60	100.00	106.35	88.25	April 18, 1902
April, 1902	192.20	85.55	84.75	21.90	May 17, 1902
May, 1902	162.90	73.22	82.50	2.18	June 20, 1902
June, 1902	173.60	80.90	85.80	6.90	July 19, 1902
Total	\$ 2,985.40	\$ 1,174.12	\$ 1,185.87	\$ 625.41	

*Supplemental Report

TABLE No. 131.

Second District.

Chas. S. Rogers, Inspector; Headquarters, Mt. Pleasant.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902	\$ 220.20	\$ 92.55	\$ 107.17	\$ 20.48	September 9, 1902
August, 1902	280.80	100.00	108.96	71.84	October 7, 1902
September, 1902	226.60	94.15	104.76	27.69	October 23, 1902
October, 1902	265.00	100.00	136.13	28.87	November 22, 1902
November, 1902	257.90	100.00	122.64	35.26	December 20, 1902
December, 1902	403.10	100.00	140.69	162.41	January 31, 1903
January, 1903	408.00	100.00	129.41	178.59	February 21, 1903
February, 1903	235.80	96.45	122.37	16.98	March 27, 1903
March, 1903	188.10	83.53	100.51	4.06	April 18, 1903
April, 1903	272.30	100.00	105.99	66.31	May 20, 1903
May, 1903	253.60	100.00	96.26	57.34	June 29, 1903
Total	\$ 3,011.40	\$ 1,066.68	\$ 1,274.39	\$ 689.83	
Grand total	5,996.80	2,240.80	2,460.76	1,295.24	

TABLE No. 132.

Third District.

A. Crawshaw, Inspector; Headquarters, Clinton.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901.....	\$ 262.10	\$ 100.00	\$ 110.10	\$ 52.00	July 18, 1901
July, 1901.....	265.50	100.00	101.90	1.00	July* 19, 1901
August, 1901.....	358.90	100.00	106.87	63.60	August 19, 1901
September, 1901.....	378.00	100.00	107.09	152.08	September 26, 1901
October, 1901.....	348.60	100.00	112.98	110.91	October 17, 1901
November, 1901.....	262.70	100.00	113.41	185.67	November 16, 1901
December, 1901.....	382.90	100.00	115.47	49.29	December 18, 1901
January, 1902.....	372.30	100.00	120.26	117.48	January 20, 1902
February, 1902.....	394.10	100.00	115.42	152.04	February 19, 1902
March, 1902.....	308.40	100.00	109.08	118.68	March 18, 1902
April, 1902.....	327.90	100.00	108.18	99.32	April 18, 1902
May, 1902.....	255.20	100.00	109.86	119.72	May 17, 1902
June, 1902.....	454.10	100.00	111.18	45.84	June 20, 1902
Total.....	\$ 4,260.70	\$ 1,300.00	\$ 1,445.52	242.97	July 19, 1902
				\$ 1,516.18	

*Permitted to correct errors in former reports.

TABLE No. 133.

Third District.

Edwin I. Cameron, Inspector; Headquarters, Davenport.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902.....	\$ 312.10	\$ 100.00	\$ 113.40	\$ 98.70	September 9, 1902
August, 1902.....	300.60	100.00	101.55	99.05	October 7, 1902
September, 1902.....	348.20	100.00	100.49	145.71	October 28, 1902
October, 1902.....	532.90	100.00	104.62	327.68	November 22, 1902
November, 1902.....	345.80	100.00	107.88	137.42	December 20, 1902
December, 1902.....	285.00	100.00	100.83	84.17	January 31, 1903
January, 1903.....	309.20	100.00	107.18	96.02	February 21, 1903
February, 1903.....	341.60	100.00	98.86	142.74	March 27, 1903
March, 1903.....	347.40	100.00	98.74	153.66	April 18, 1903
April, 1903.....	681.70	100.00	97.00	184.70	May 20, 1903
May, 1903.....	409.20	100.00	94.47	214.73	June 29, 1903
Total.....	\$ 3,904.60	\$ 1,100.00	\$ 1,120.02	\$ 1,684.58	
Grand total.....	8,165.30	2,400.00	2,565.54	3,200.76	

TABLE No. 134.

Fourth District.

S. H. Bauman, Inspector; Headquarters, Mt. Vernon.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901.....	\$ 252.70	\$ 100.00	\$ 100.67	\$ 52.03	July 18, 1901
July, 1901.....	259.10	100.00	100.14	58.96	August 19, 1901
August, 1901.....	316.40	100.00	114.89	101.51	September 26, 1901
September, 1901.....	384.70	100.00	113.78	170.92	October 17, 1901
October, 1901.....	331.70	100.00	114.77	116.23	November 16, 1901
November, 1901.....	329.70	100.00	129.08	100.67	December 18, 1901
December, 1901.....	400.40	100.00	146.65	153.75	January 20, 1902
January, 1902.....	378.70	100.00	148.63	132.07	February 19, 1902
February, 1902.....	261.40	100.00	137.70	23.70	March 18, 1902
March, 1902.....	201.20	87.80	104.37	9.03	April 18, 1902
April, 1902.....	229.50	94.88	114.53	20.00	May 17, 1902
May, 1902.....	238.70	97.18	117.64	23.88	June 20, 1902
June, 1902.....	328.60	100.00	109.84	118.76	July 19, 1902
Total.....	\$ 3,912.10	\$ 1,279.86	\$ 1,550.64	\$ 1,081.60	

TABLE No. 135.

Fourth District.

Le Roy Burch, Inspector; Headquarters, Cedar Rapids.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902.....	\$ 311.80	\$ 100.00	\$ 96.18	\$ 115.62	September 9, 1902
August, 1902.....	331.90	100.00	101.36	130.54	October 7, 1902
September, 1902.....	340.10	100.00	91.49	148.61	October 28, 1902
October, 1902.....	467.80	100.00	111.43	256.37	November 22, 1902
November, 1902.....	183.00	83.25	99.75	.....	December 20, 1902
December, 1902.....	234.20	96.05	118.03	20.12	January 31, 1903
January, 1903.....	364.80	100.00	104.30	160.50	February 21, 1903
February, 1903.....	251.60	100.00	116.03	85.57	March 27, 1903
March, 1903.....	276.10	100.00	91.35	84.75	April 20, 1903
April, 1903.....	239.10	97.27	62.59	59.24	May 20, 1903
May, 1903.....	354.00	100.00	94.89	159.11	June 29, 1903
Total.....	\$ 3,354.40	\$ 1,076.57	\$ 1,107.40	\$ 1,170.43	
Grand total.....	7,266.50	2,356.43	2,658.04	2,252.03	

TABLE No. 136.

Fifth District.

F. O. Udall Inspector; Headquarters, Dubuque.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901	\$ 203.00	\$ 88.25	\$ 114.55	\$.20	July 18, 1901
July, 1901	194.80	86.20	102.20	6.40	August 19, 1901
August, 1901	252.80	100.00	111.35	41.45	September 26, 1901
September, 1901	251.10	100.00	134.90	16.20	October 17, 1901
October, 1901	278.70	100.00	141.00	37.70	November 16, 1901
November, 1901	278.10	100.00	138.90	39.20	December 18, 1901
December, 1901	315.90	100.00	144.90	71.00	January 20, 1902
January, 1902	339.20	100.00	155.55	89.65	February 19, 1902
February, 1902	278.40	100.00	130.55	47.85	March 18, 1902
March, 1902	260.10	100.00	116.45	43.65	April 18, 1902
April, 1902	253.20	100.00	109.90	43.60	May 17, 1902
May, 1902	153.20	75.80	91.75	.....	June 20, 1902
June, 1902	112.30	65.57	94.20	.....	July 19, 1902
July, 1902	46.50	10.85	18.00	17.65	September 9, 1902
Total	\$ 3,217.30	\$ 1,226.67	\$ 1,604.20	\$ 443.25	

TABLE No. 137.

Fifth District.

A. E. Whitney, Inspector; Headquarters, Fayette.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902	\$ 270.90	\$ 89.15	\$ 91.99	\$ 89.76	September 9, 1902
August, 1902	264.60	100.00	113.33	51.27	October 7, 1902
September, 1902	277.40	100.00	116.33	61.07	October 28, 1902
October, 1902	340.10	100.00	129.51	110.59	November 22, 1902
November, 1902	227.20	94.30	122.33	10.57	December 20, 1902
December, 1902	292.60	100.00	133.81	53.79	January 31, 1903
January, 1903	291.90	100.00	127.82	64.08	February 21, 1903
February, 1903	249.30	99.83	115.05	34.42	March 27, 1903
March, 1903	293.90	100.00	107.99	85.91	April 18, 1903
April, 1903	252.90	100.00	111.81	41.09	May 20, 1903
May, 1903	352.00	100.00	108.76	143.24	June 29, 1903
Total	\$ 3,112.80	\$ 1,083.28	\$ 1,278.83	\$ 750.79	
Grand total	6,330.10	2,309.95	2,882.93	1,199.04	

TABLE No. 138.

Sixth District.

W. D. Hartman, Inspector; Headquarters, Waterloo.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901	\$ 210.60	\$ 90.15	\$ 32.45	\$ 88.00	July 18, 1901
July, 1901	203.90	88.47	37.32	78.11	August 19, 1901
August, 1901	275.60	100.00	31.25	144.35	September 26, 1901
September, 1901	277.40	100.00	45.17	132.23	October 17, 1901
October, 1901	270.30	100.00	38.27	132.03	November 16, 1901
November, 1901	272.10	100.00	43.49	128.61	December 18, 1901
December, 1901	272.00	100.00	45.54	126.46	January 20, 1902
January, 1902	344.60	100.00	45.92	198.68	February 19, 1902
February, 1902	243.00	98.25	39.30	105.45	March 18, 1902
March, 1902	283.10	100.00	44.02	139.08	April 18, 1902
April, 1902	200.00	87.50	37.15	75.35	May 17, 1902
May, 1902	177.10	81.77	31.52	63.81	June 20, 1902
June, 1902	217.10	91.77	32.07	93.26	July 19, 1902
Total	\$ 3,246.80	\$ 1,237.91	\$ 503.47	\$ 1,505.42	

TABLE No. 139.

Sixth District.

R. A. Santee, Inspector; Headquarters, Cedar Falls.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902	\$ 285.00	\$ 100.00	\$ 40.00	\$ 145.00	September 9, 1902
August, 1902	292.40	100.00	50.38	142.02	October 7, 1902
September, 1902	253.60	100.00	43.22	110.38	October 23, 1902
October, 1902	546.80	100.00	56.71	190.09	November 22, 1902
November, 1902	264.70	100.00	46.62	118.08	December 20, 1902
December, 1902	256.70	100.00	54.22	102.48	January 31, 1903
January, 1903	253.60	100.00	47.55	106.05	February 21, 1903
February, 1903	258.90	100.00	47.80	111.10	March 27, 1903
March, 1903	296.20	100.00	44.08	122.12	April 18, 1903
April, 1903	250.50	100.00	40.78	109.72	May 20, 1903
May, 1903	271.60	100.00	42.46	129.14	June 29, 1903
Total	\$ 3,000.00	\$ 1,100.00	\$ 513.82	\$ 1,386.18	
Grand total	6,246.80	2,337.91	1,017.29	2,891.60	

TABLE No. 140.

Seventh District.

J. B. M. Bishop, Inspector; Headquarters, Toledo, Iowa.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901	\$ 188.30	\$ 84.58	\$ 52.86	\$ 50.86	July 18, 1901
July, 1901	237.90	96.98	29.95	110.97	August 19, 1901
August, 1901	230.50	100.00	49.86	140.44	September 26, 1901
September, 1901	229.50	94.83	48.38	86.09	October 17, 1901
October, 1901	288.60	100.00	56.15	132.45	November 16, 1901
November, 1901	314.50	100.00	62.54	151.96	December 18, 1901
December, 1901	292.90	100.00	62.37	130.53	January 20, 1902
January, 1902	362.60	100.00	75.82	186.78	February 19, 1902
February, 1902	357.30	100.00	53.44	208.86	March 18, 1902
March, 1902	297.80	100.00	58.79	139.01	April 18, 1902
April, 1902	234.90	96.23	59.87	78.80	May 17, 1902
May, 1902	239.40	97.35	48.29	93.76	June 20, 1902
June, 1902	220.80	92.70	53.02	75.08	July 19, 1902
Total	\$ 3,554.60	\$ 1,262.67	\$ 711.34	\$ 1,580.59	

TABLE No. 141.

Seventh District.

S. W. Morgan, Inspector; Headquarters, Marshalltown.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902	\$ 185.50	\$ 83.88	\$ 46.98	\$ 54.64	September 9, 1902
August, 1902	274.10	103.00	33.06	141.04	October 7, 1902
September, 1902	252.90	100.00	36.36	116.54	October 23, 1902
October, 1902	399.80	100.00	22.20	247.60	November 22, 1902
November, 1902	297.50	100.00	31.21	166.29	December 20, 1902
December, 1902	398.00	100.00	44.17	243.83	February 6, 1903
January, 1903	537.20	100.00	41.92	195.28	February 21, 1903
February, 1903	253.10	100.00	29.31	128.79	March 27, 1903
March, 1903	363.80	100.00	26.86	236.94	April 18, 1903
April, 1903	326.70	100.00	20.19	206.51	May 20, 1903
May, 1903	303.80	100.00	31.23	172.57	June 29, 1903
Total	\$ 3,357.40	\$ 1,083.88	\$ 363.49	\$ 1,910.03	
Grand total	6,912.00	2,346.55	1,074.83	3,490.62	

TABLE No. 142.

Eighth District.

Chas. K. Meyers, Inspector; Headquarters, Mason City.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901	\$ 153.10	\$ 75.77	\$ 27.57	\$ 49.76	July 18, 1901
July, 1901	195.70	86.42	31.91	77.37	August 19, 1901
August, 1901	227.60	94.37	16.42	116.81	September 26, 1901
September, 1901	211.00	90.25	45.73	75.02	October 17, 1901
October, 1901	189.00	84.75	38.58	65.67	November 16, 1901
November, 1901	143.40	73.35	33.43	36.62	December 18, 1901
December, 1901	278.50	100.00	36.67	141.83	January 20, 1902
January, 1902	291.20	100.00	47.03	144.17	February 19, 1902
February, 1902	173.10	80.77	37.93	54.40	March 18, 1902
March, 1902	176.60	81.65	35.27	59.68	April 18, 1902
April, 1902	250.50	100.00	33.37	117.13	May 17, 1902
May, 1902	114.50	66.12	27.03	21.35	June 20, 1902
June, 1902	211.60	90.40	22.68	98.52	July 19, 1902
Total	\$ 2,615.80	\$ 1,123.85	\$ 433.62	\$ 1,058.33	

TABLE No. 143.

Eighth District.

F. B. Rogers, Inspector; Headquarters, Britt.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902	\$ 206.10	\$ 89.02	\$ 23.62	\$ 87.46	September 9, 1902
August, 1902	244.30	93.57	47.48	98.25	October 7, 1902
September, 1902	226.70	94.20	47.52	84.98	October 23, 1902
October, 1902	302.70	100.00	61.33	141.37	November 22, 1902
November, 1902	230.60	95.15	60.61	74.84	December 20, 1902
December, 1902	216.10	91.52	69.62	54.96	January 31, 1903
January, 1903	268.90	100.00	48.42	120.48	February 21, 1903
February, 1903	246.00	99.00	73.92	73.08	March 27, 1903
March, 1903	221.50	92.87	45.34	83.29	April 18, 1903
April, 1903	243.80	98.45	46.84	98.51	May 20, 1903
May, 1903	173.50	80.87	32.56	60.07	June 29, 1903
Total	\$ 2,580.20	\$ 1,039.65	\$ 563.26	\$ 977.29	
Grand total	5,196.00	2,163.50	996.88	2,035.62	

TABLE No. 144.

Ninth District.

C. F. Gullixson, Inspector; Headquarters, Bode.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901	\$ 187.50	\$ 84.37	\$ 47.53	\$ 55.60	July 18, 1901
July, 1901	217.70	91.92	46.45	79.33	August 19, 1901
August, 1901	266.10	100.00	52.61	113.49	September 23, 1901
September, 1901	292.20	100.00	92.12	100.08	October 17, 1901
October, 1901	192.30	85.57	60.37	46.36	November 16, 1901
November, 1901	217.20	91.80	65.56	59.84	December 18, 1901
December, 1901	287.40	100.00	84.82	102.58	January 20, 1902
January, 1902	356.00	100.00	84.99	171.01	February 19, 1902
February, 1902	154.20	76.05	60.63	17.52	March 18, 1902
March, 1902	221.80	92.95	79.10	49.75	April 18, 1902
April, 1902	208.90	89.72	56.16	63.02	May 17, 1902
May, 1902	157.90	76.97	56.50	24.43	June 20, 1902
June, 1902	150.20	75.05	35.96	59.19	July 19, 1902
July, 1902	56.10	18.19	13.98	23.93	September 9, 1902
Total	\$ 2,965.50	\$ 1,182.59	\$ 891.78	\$ 946.13	

TABLE No. 145.

Ninth District.

Thos. Chantland, Inspector; Headquarters, Badger.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902	\$ 152.30	\$ 71.40	\$ 32.90	\$ 48.00	September 9, 1902
August, 1902	344.40	100.00	76.22	168.18	October 7, 1902
September, 1902	371.30	100.00	80.52	190.78	October 28, 1902
October, 1902	250.40	100.00	59.33	100.07	November 22, 1902
November, 1902	229.80	94.95	61.55	73.30	December 20, 1902
December, 1902	257.00	100.00	60.67	96.33	January 31, 1903
January, 1903	254.90	100.00	62.45	92.45	February 21, 1903
February, 1903	172.10	80.52	47.12	44.46	March 27, 1903
March, 1903	222.50	93.12	48.00	81.38	April 18, 1903
April, 1903	248.40	99.60	47.52	101.28	May 20, 1903
May, 1903	223.70	93.42	55.15	75.13	June 29, 1903
Total	\$ 2,785.80	\$ 1,033.01	\$ 631.43	\$ 1,071.36	
Grand total ..	5,701.30	2,215.60	1,468.21	2,017.49	

TABLE No. 146.

Tenth District.

J. T. Young, Inspector; Headquarters, Denison.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
May, 1901	\$ 138.90	\$ 72.23	\$ 54.12	\$ 12.55	July 13, 1901
June, 1901	141.70	72.93	44.77	24.00	July 18, 1901
July, 1901	126.70	69.17	45.28	12.25	August 19, 1901
August, 1901	177.10	81.70	42.67	52.73	September 30, 1901
September, 1901	206.10	89.00	49.05	68.05	October 17, 1901
October, 1901	148.30	74.57	51.07	22.66	November 16, 1901
November, 1901	188.40	84.60	62.47	41.33	December 18, 1901
December, 1901	217.50	91.88	62.50	63.12	January 20, 1902
January, 1902	232.60	95.65	80.12	56.83	February 19, 1902
February, 1902	149.90	74.97	50.98	23.95	March 18, 1902
March, 1902	167.40	79.35	67.45	20.60	April 18, 1902
April, 1902	147.30	74.32	55.37	17.61	May 17, 1902
May, 1902	163.60	78.40	55.24	29.96	June 20, 1902
June, 1902	128.90	69.72	45.24	13.94	July 19, 1902
Total	\$ 2,334.40	\$ 1,108.49	\$ 766.33	\$ 459.58	

TABLE No. 147.

Tenth District.

W. J. Scott, Inspector; Headquarters, Ida Grove.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902	\$ 155.60	\$ 76.40	\$ 43.76	\$ 35.44	September 9, 1902
August, 1902	180.00	82.50	68.00	29.50	October 7, 1902
September, 1902	166.40	79.10	70.64	16.66	October 28, 1902
October, 1902	172.50	80.57	68.00	23.84	November 22, 1902
November, 1902	208.20	89.55	94.94	23.71	December 20, 1902
December, 1902	171.40	80.35	98.53	.....	January 31, 1903
January, 1903	221.40	92.85	91.60	36.95	February 21, 1903
February, 1903	132.90	70.72	68.20	.....	March 27, 1903
March, 1903	126.70	69.17	53.15	4.38	April 18, 1903
April, 1903	232.40	95.60	86.79	50.01	May 20, 1903
May, 1903	162.20	78.07	75.82	8.31	June 29, 1903
Total	\$ 1,929.70	\$ 894.88	\$ 819.52	\$ 228.80	
Grand total ..	4,264.10	2,003.37	1,585.85	683.38	

TABLE No. 148.

Eleventh District.

W. A. Welch, Inspector; Headquarters, Sioux City.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901	\$ 241.20	\$ 97.80	\$ 93.69	\$ 49.71	July 18, 1901
July, 1901	258.00	100.00	78.44	79.56	August 19, 1901
August, 1901	263.30	100.00	86.32	76.98	September 26, 1901
September, 1901	261.60	100.00	101.78	59.82	October 17, 1901
October, 1901	301.10	100.00	112.45	88.65	November 16, 1901
November, 1901	305.70	100.00	115.84	89.83	December 18, 1901
December, 1901	341.10	100.00	124.86	116.24	January 20, 1902
January, 1902	301.10	100.00	110.09	91.01	February 19, 1902
February, 1902	324.20	100.00	121.42	102.78	March 18, 1902
March, 1902	250.90	100.00	87.81	63.09	April 18, 1902
April, 1902	262.00	100.00	96.26	65.74	May 17, 1902
May, 1902	256.60	100.00	82.52	74.08	June 20, 1902
June, 1902	196.30	86.57	64.84	44.89	July 19, 1902
Total	\$ 3,563.10	\$ 1,284.37	\$ 1,276.82	\$ 1,002.41	
July, 1902	287.60	100.00	88.72	98.88	September 9, 1902
August, 1902	263.90	100.00	83.95	79.95	October 7, 1902
September, 1902	282.60	100.00	83.30	99.30	October 28, 1902
October, 1902	336.20	100.00	99.38	136.82	November 22, 1902
November, 1902	298.00	100.00	98.36	69.64	December 20, 1902
December, 1902	313.10	100.00	94.17	118.93	January 31, 1903
January, 1903	321.20	100.00	111.56	109.64	February 21, 1903
February, 1903	301.80	100.00	122.30	79.50	March 27, 1903
March, 1903	303.90	100.00	100.90	103.00	April 18, 1903
April, 1903	288.50	100.00	99.24	69.26	May 20, 1903
May, 1903	297.30	100.00	97.46	99.84	June 29, 1903
Total	\$ 3,244.10	\$ 1,100.00	\$ 1,079.34	\$ 1,064.76	
Grand total	6,807.20	2,384.37	2,356.66	2,067.17	

TABLE No. 149.

Twelfth District.

Theodore Guittar, Inspector; Headquarters, Council Bluffs.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901	\$ 214.30	\$ 91.07	\$ 66.70	\$ 56.53	July 18, 1901
July, 1901	169.20	79.80	42.02	47.98	August 19, 1901
August, 1901	363.10	160.00	61.45	206.65	September 26, 1901
September, 1901	296.30	100.00	58.41	107.89	October 17, 1901
October, 1901	181.50	82.87	55.83	42.80	November 16, 1901
November, 1901	253.10	100.00	66.79	86.31	December 18, 1901
December, 1901	267.10	100.00	73.85	93.75	January 20, 1902
January, 1902	339.50	100.00	90.63	148.97	February 19, 1902
February, 1902	193.70	85.92	59.69	48.15	March 18, 1902
March, 1902	171.50	80.87	48.51	42.62	April 18, 1902
April, 1902	255.70	100.00	50.58	105.12	May 17, 1902
May, 1902	235.90	96.47	65.98	73.50	June 20, 1902
June, 1902	189.50	84.87	37.81	66.82	July 19, 1902
July, 1902	11.00	4.99	4.45	1.56	September 9, 1902
Total	\$ 3,116.40	\$ 1,206.36	\$ 781.99	\$ 1,128.05	

TABLE No. 150.

Twelfth District.

Ed. C. Brown, Inspector; Headquarters, Council Bluffs.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902	\$ 250.80	\$ 95.00	\$ 28.66	\$ 127.14	September 9, 1902
August, 1902	271.10	100.00	39.30	131.80	October 9, 1902
September, 1902	249.70	99.92	47.31	102.47	November 11, 1902
October, 1902	245.80	98.95	35.88	111.47	November 28, 1902
November, 1902	243.00	99.00	53.24	93.76	December 20, 1902
December, 1902	241.30	97.82	65.52	77.96	January 31, 1903
January, 1903	243.30	98.33	51.29	93.68	March 7, 1903
February, 1903	267.50	100.00	46.70	120.80	April 6, 1903
March, 1903	221.20	92.80	46.51	81.89	May 6, 1903
April, 1903	244.00	98.65	37.21	108.74	June 11, 1903
May, 1903	153.50	75.87	42.58	85.05	June 15, 1903
Total	\$ 2,634.80	\$ 1,056.34	\$ 493.70	\$ 1,084.76	
Grand total	5,751.20	2,262.70	1,275.69	2,212.81	

TABLE No. 151.

Thirteenth District.

John O'Keefe, Inspector; Headquarters, Creston.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901.....	\$ 167.40	\$ 79.25	\$ 48.23	\$ 39.92	July 18, 1901
July, 1901.....	97.30	61.82	31.12	4.36	August 19, 1901
August, 1901.....	181.40	82.85	34.14	64.41	September 26, 1901
September, 1901.....	181.90	82.97	50.76	48.17	October 17, 1901
October, 1901.....	176.00	76.00	54.12	26.58	November 16, 1901
November, 1901.....	183.90	83.47	56.10	44.38	December 18, 1901
December, 1901.....	242.80	98.20	64.88	79.72	January 20, 1902
January, 1902.....	221.10	92.77	61.97	66.36	February 19, 1902
February, 1902.....	173.90	80.97	64.74	28.19	March 18, 1902
March, 1902.....	206.20	89.05	55.39	61.76	April 18, 1902
April, 1902.....	138.90	72.22	37.29	29.39	May 17, 1902
May, 1902.....	98.90	60.97	30.27	2.66	June 20, 1902
June, 1902.....	129.10	69.77	43.67	15.66	July 19, 1902
Total.....	\$ 2,175.40	\$ 1,081.21	\$ 632.63	\$ 511.51	

TABLE No. 152.

Thirteenth District.

John B. Currie, Inspector; Headquarters, Creston.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902.....	\$ 197.10	\$ 86.77	\$ 31.19	\$ 79.14	September 9, 1902
August, 1902.....	263.50	100.00	45.66	117.84	October 7, 1902
September, 1902.....	194.50	88.12	21.30	87.08	October 28, 1902
October, 1902.....	251.60	100.00	50.74	100.86	November 22, 1902
November, 1902.....	168.70	79.67	46.05	42.98	December 20, 1902
December, 1902.....	252.40	100.00	69.96	82.44	January 31, 1903
January, 1903.....	275.90	100.00	60.59	115.31	February 21, 1903
February, 1903.....	143.60	73.40	54.13	16.07	March 27, 1903
February, 1903.....	25.00	6.25		18.75	*April 22, 1903
March, 1903.....	243.60	93.40	59.90	88.80	April 18, 1903
April, 1903.....	119.50	68.37	23.29	27.84	May 20, 1903
May, 1903.....	175.70	81.42	33.07	61.21	June 29, 1903
Total.....	\$ 2,311.10	\$ 980.40	\$ 492.88	\$ 837.82	
Grand total ..	4,486.50	2,011.61	1,125.56	1,349.33	

*Supplemental report.

TABLE No. 153.

Fourteenth District.

C. H. Hare, Inspector; Headquarters, Oskaloosa.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
June, 1901.....	\$ 177.10	\$ 81.78	\$ 84.52	\$ 10.80	July 18, 1901
July, 1901.....	140.00	72.50	58.05	9.45	August 19, 1901
August, 1901.....	233.80	95.95	96.83	41.02	September 26, 1901
September, 1901.....	255.30	100.00	96.55	58.75	October 17, 1901
October, 1901.....	229.20	94.75	96.25	38.20	November 16, 1901
November, 1901.....	258.20	100.00	121.13	37.07	December 18, 1901
December, 1901.....	256.20	100.00	110.45	45.75	January 20, 1902
January, 1902.....	296.30	100.00	113.81	82.49	February 19, 1902
February, 1902.....	258.10	100.00	95.11	59.99	March 18, 1902
March, 1902.....	283.00	100.00	110.11	72.89	April 18, 1902
April, 1902.....	224.00	93.50	91.75	38.75	May 17, 1902
May, 1902.....	245.70	98.93	94.32	52.45	June 20, 1902
June, 1902.....	199.80	87.45	87.34	25.01	July 19, 1902
Total.....	\$ 3,056.70	\$ 1,224.86	\$ 1,259.22	\$ 572.62	

TABLE No. 154.

Fourteenth District.

P. Gad Seevers, Inspector; Headquarters, Oskaloosa.

COLLECTIONS FOR MONTH OF—	Total fees col- lected.	Fees retained (salary).	Expenses.	PAID STATE TREASURER.	
				Amount.	Date.
July, 1902.....	\$ 250.00	\$ 100.00	\$ 77.07	\$ 72.93	September 9, 1902
August, 1902.....	239.80	97.45	77.02	65.33	October 7, 1902
September, 1902.....	266.10	100.00	84.71	81.39	October 28, 1902
October, 1902.....	397.50	100.00	106.15	191.35	November 22, 1902
November, 1902.....	256.40	100.00	84.14	72.26	December 20, 1902
December, 1902.....	426.80	100.00	97.09	229.71	January 31, 1903
January, 1903.....	388.40	100.00	100.34	188.06	February 21, 1903
February, 1903.....	303.30	100.00	79.77	123.53	March 27, 1903
March, 1903.....	453.40	100.00	78.24	275.16	April 18, 1903

Fourteenth District—H. Shivvers, Inspector; Headquarters, Knoxville.

April, 1903.....	\$ 324.20	\$ 100.00	\$ 95.73	\$ 128.47	May 20, 1903
May, 1903.....	201.50	87.87	95.74	17.89	June 29, 1903
Total.....	\$ 3,507.40	\$ 1,085.32	\$ 976.00	\$ 1,446.08	
Grand total.....	6,564.10	2,310.18	2,235.22	2,018.70	

TABLE No. 155.

Summary of Monthly Collections and Expenses of Oil Inspectors for the Biennial Period Ending June 30, 1903.

COLLECTIONS FOR MONTH OF—	Total fees collected.	Fees retained (salary).	Expenses.	Fees paid state treasurer.
June, 1901	\$ 3,024.10	\$ 1,300.90	\$ 1,054.46	\$ 669.74
July, 1901	2,801.80	1,206.40	885.18	710.22
August, 1901	3,960.10	1,354.87	1,019.81	1,585.42
September, 1901	3,934.90	1,357.05	1,174.89	1,403.46
October, 1901	3,580.90	1,294.08	1,143.84	1,183.03
November, 1901	3,619.90	1,321.27	1,268.69	1,062.35
December, 1901	4,269.00	1,398.50	1,299.13	1,538.96
January, 1902	4,666.00	1,388.42	1,359.72	1,917.86
February, 1902	3,424.90	1,279.45	1,155.20	990.25
March, 1902	3,557.80	1,311.17	1,119.10	1,127.53
April, 1902	3,274.80	1,293.92	1,029.61	951.27
May, 1902	2,840.00	1,208.18	987.87	653.90
June, 1902	3,001.00	1,194.77	918.20	885.50
July, 1902	3,571.90	1,318.20	960.37	1,293.33
August, 1902	3,900.00	1,378.52	1,042.07	1,479.41
September, 1902	3,872.70	1,353.49	1,032.65	1,486.56
October, 1902	4,720.70	1,379.52	1,146.65	2,194.53
November, 1902	3,620.10	1,335.87	1,135.97	1,148.26
December, 1902	4,386.40	1,365.74	1,252.59	1,725.58
January, 1903	4,427.70	1,391.18	1,199.53	1,836.99
February, 1903	3,554.30	1,326.17	1,122.31	1,003.09
March, 1903	3,898.70	1,329.89	988.17	1,599.89
April, 1903	3,852.60	1,357.94	990.98	1,503.68
May, 1903	3,673.00	1,299.52	975.00	1,380.48
Total	\$89,383.30	\$31,742.97	\$26,286.46	\$ 31,430.19

TABLE No. 156.

Summary of Receipts from Oil Inspectors for the Biennial Period Ending June 30, 1903.

NAME OF INSPECTOR.	Total fees collected.	Fees retained (salary).	Expenses.	Paid state treasurer.
H. M. Pickell, first district	\$ 9,695.40	\$ 2,400.00	\$ 2,584.00	\$ 4,711.40
Louis Weinstein, second district	2,985.40	1,174.12	1,185.87	625.41
Charles S. Rogers, second district	3,011.40	1,066.68	1,274.89	669.83
Adam Crawshaw, third district	4,260.70	1,300.00	1,445.52	1,516.18
E. I. Cameron, third district	3,904.60	1,100.00	1,120.02	1,684.58
S. H. Bauman, fourth district	3,912.10	1,279.86	1,550.64	1,081.60
Le Roy Burch, fourth district	3,354.40	1,076.57	1,107.40	1,170.43
F. O. Udall, fifth district	3,217.30	1,226.67	1,604.20	448.25
A. E. Whitney, fifth district	3,112.80	1,083.28	1,278.73	750.79
W. D. Hartman, sixth district	3,246.80	1,237.91	503.47	1,505.42
R. A. Santee, sixth district	3,000.00	1,100.00	513.82	1,386.18
J. B. M. Bishop, seventh district	3,554.60	1,262.67	711.34	1,580.59
S. W. Morgan, seventh district	3,357.40	1,083.88	363.49	1,910.03
Chas. K. Myers, eighth district	2,615.80	1,123.85	433.62	1,058.33
F. B. Rogers, eighth district	2,580.20	1,089.65	563.26	977.29
C. F. Gulixson, ninth district	2,965.50	1,182.59	836.78	946.13
Thos. Chantland, ninth district	2,735.80	1,033.01	631.43	1,071.36
F. J. Young, tenth district	2,334.40	1,108.49	766.33	459.58
W. J. Scott, tenth district	1,929.70	894.88	819.52	228.80
W. A. Welch, eleventh district	6,807.20	2,384.37	2,355.66	2,067.17
Thos. Guittar, twelfth district	3,116.40	1,206.83	781.99	1,128.05
Ed. C. Brown, twelfth district	2,634.80	1,056.84	493.70	1,034.76
Jno. O'Keeffe, thirteenth district	2,175.40	1,031.21	632.68	511.51
Jno. B. Currie, thirteenth district	2,311.10	980.40	492.88	837.82
C. H. Hare, fourteenth district	3,056.70	1,224.86	1,259.22	572.62
P. Gad Seevers, fourteenth district	2,981.70	897.45	784.53	1,299.72
H. Shivers, fourteenth district	525.70	187.87	191.47	146.36
Total	\$ 89,383.30	\$ 31,742.97	\$ 26,286.46	\$ 31,430.19

TABLE No. 157.

Summary of Receipts of Fees from State Officers for Biennial Period Ending
June 30, 1903.

RECEIVED FROM—	AMOUNT.	TOTAL.
Auditor of state, insurance fees.....	\$90,633.75	
Auditor of state, building and loan fees.....	955.00	
		\$ 91,588.75
Clerk of supreme court.....		7,296.55
Dairy commissioner.....		821.00
State entomologist.....		1,450.50
Pharmacy commission.....		28,904.00
Secretary of state.....		317,312.13
Superintendent of public instruction.....		2,965.00
State oil inspectors.....		31,430.19
Grand total of fees for biennial period.....		\$481,228.12

IV. MISCELLANEOUS RECEIPTS.

TABLE No. 158.

Showing Receipts of Fees Paid by Itinerant Physicians for State License.

DATE PAID.	NAME.	ADDRESS.	AMOUNT.
July 31, 1901	Wilbert Shallenberger.....	Chicago, Ill.	\$ 250.00
August 18, 1901	Orrin Joseph Smith.....	Toledo, Iowa.....	250.00
August 16, 1901	Julius Terry, M. D.	Chicago, Ill.	250.00
September 7, 1901	P. Janns, M. D.	Chicago, Ill.	250.00
November 8, 1901	Albert A. Potter, M. D.	Kansas City, Mo.....	250.00
February 4, 1902	J. W. S. Howell.....	Chicago, Ill.	250.00
March 3, 1902	Dr. D. R. Fowler.....	Vinton, Iowa.....	250.00
March 6, 1902	Dr. W. B. C. Bullard.....	Des Moines, Iowa ..	250.00
March 11, 1902	Dr. Harry Alonzo McChesney	New York City, N. Y.....	250.00
March 11, 1902	Dr. B. A. Stockdale.....	Council Bluffs, Iowa ..	250.00
July 22, 1902	Dr. Geo. Wilkinson.....	Omaha, Neb.	250.00
August 1, 1902	Dr. Wilbert Shallenberger ..	Chicago, Ill.	250.00
November 8, 1902	C. L. Loeffler.....	Le Mars, Iowa.....	250.00
November 8, 1902	A. A. Potterf.....	Kansas City, Mo.....	250.00
March 12, 1903	Walter K. Seelye.....	Dubuque, Iowa.....	250.00
March 13, 1903	B. A. Stockdale.....	Council Bluffs, Iowa ..	250.00
March 16, 1903	W. B. C. Bullard.....	Des Moines, Iowa.....	250.00
March 18, 1903	Andrew Harrison Weber.....	Des Moines, Iowa ..	250.00
May 20, 1903	Dr. Wilbert Shallenberger ..	Chicago, Ill.	250.00
June 29, 1903	Dr. W. E. Shallenberger.....	Cedar Rapids, Iowa.....	250.00
	Total.....		\$ 5,000.00

TABLE No. 159.

Showing Receipts from the United States Government in Aid of the
Soldiers' Home.

MONTH AND YEAR.	AMOUNT.
July 13, 1901.....	\$ 15,993.08
November 7, 1901.....	14,250.00
November 30, 1901.....	10,630.60
January 23, 1902.....	15,975.00
April 22, 1902.....	3,157.29
April 24, 1902.....	17,225.00
August 26, 1902.....	9,123.26
January 17, 1903.....	14,325.00
February 11, 1903.....	16,075.00
April 8, 1903.....	4,771.74
Total.....	\$121,530.97

TABLE No. 160.

Showing Receipts of Revenue from Miscellaneous Sources.

DATE.	BY WHOM PAID.	REFERENCE.	AMOUNT.
July 9, 1901	Herman Knapp, treasurer State College.....	Refund balance, Providential contingent fund.....	\$ 1.28
July 20, 1901	W. B. Martin, secretary of state.....	Sale of codes and laws.....	80.80
Aug. 20, 1901	A. H. Davison, secretary of executive council.....	Rent of lake bed in Osceola county.....	15.00
Aug. 27, 1901	Leslie M. Shaw, governor....	Refund from U. S. government Spanish war claim.....	1,376.39*
Sept. 20, 1901	Board of control of state institutions.....	Estate of H. A. Gilman, dividend of 7 per cent.....	362.36
Sept. 25, 1901	J. D. McGarranagh, custodian	Sale of iron, etc.....	19.60
Oct. 25, 1901	George H. VanHouten, secretary State Agricultural society.....	Refund of overpayment Wapsie Valley Fair association.....	10.12
Nov. 9, 1901	A. H. Davison, secretary of executive council.....	Rent of lake bed.....	5.00
Nov. 11, 1901	A. G. Leonard, assistant state geologist.....	Sale of reports.....	16.23
Dec. 12, 1901	M. H. Byers, adjutant general	National Guard stores lost and damaged.....	145.03
Dec. 31, 1901	A. G. Leonard, assistant state geologist.....	Sale of reports.....	11.60
Jan. 9, 1902	Frank F. Merriam, auditor of state.....	Refund overpayment state warrant No. 12112.....	3.00
Jan. 10, 1902	W. B. Martin, secretary of state.....	Sale of codes and laws.....	164.65
Jan. 16, 1902	A. U. Swan.....	Refund one day's pay as journal clerk, House of Representatives, 29th G. A.....	5.00
Jan. 30, 1902	George A. Lincoln, fish and game warden.....	Overpayment of mileage state fish car.....	41.60
Feb. 3, 1902	M. H. Byers, adjutant general	Refund, National Guard stores lost.....	4.27
Feb. 17, 1902	J. E. Stout, secretary board of examiners, mine inspector.....	Registration and certificate fees	228.00
Feb. 24, 1902	Charles Aldrich, curator.....	Refund, account double payment of bill.....	3.89
March 12, 1902	J. D. McGarranagh, custodian	Sale of waste paper.....	8.00
April 14, 1902	A. B. Cummins, governor....	Refund by U. S. government of Spanish war claim.....	24,957.12
April 21, 1902	A. G. Leonard, assistant state geologist.....	Sale of reports.....	11.45
April 23, 1902	A. H. Davison, secretary of executive council.....	Rent of lake bed.....	50.00
April 25, 1902	D. C. Phillips, secretary state board mine inspectors.....	Registration and certificate fees	24.00
April 28, 1902	A. H. Davison, secretary executive council.....	Rent of lake bed.....	50.00
May 12, 1902	F. A. Lewis, secretary-treasurer dental examiners.....	Surplus fees.....	559.40
May 14, 1902	T. E. McCurdy, custodian ..	Sale of waste paper, etc.....	4.30
May 16, 1902	T. E. McCurdy, custodian....	Sale of old lumber.....	16.00
May 19, 1902	R. S. Rasmussen.....	Rent of lake bed.....	25.00
May 20, 1902	F. A. Lewis, secretary-treasurer dental examiners.....	Surplus fees.....	39.92
May 20, 1902	T. E. McCurdy, custodian....	Sale of waste paper.....	1.65
May 27, 1902	T. E. McCurdy, custodian....	Sale of engineer's level.....	65.00
June 5, 1902	Frank F. Merriam, auditor of state.....	Refund of state warrant No. 15,276.....	.30
June 9, 1902	A. M. Linn, president board of health.....	Refund part of Tama Indian quarantine appropriation....	228.00

TABLE No. 160—CONTINUED.

DATE.	BY WHOM PAID.	REFERENCE.	AMOUNT.
June 18, 1902	A. H. Davison, secretary executive council.....	Rent of lake bed.....	10.00
June 18, 1902	A. H. Davison, secretary executive council.....	Sale of two islands in Mississippi river.....	205.00
June 20, 1902	T. E. McCurdy, custodian....	Sale of glass.....	.75
June 24, 1902	J. C. Hume, for U. S. government.....	Condemnation of property by the state for sewers, etc., for U. S.....	96.50
July 1, 1902	D. C. Phillips, treasurer state board mine inspectors.....	Registration and certificate fees	44.00
July 7, 1905	A. B. Cummins, governor....	Refund from U. S. government on account of civil war claims	450,417.89
Aug. 9, 1902	A. B. Cummins, governor....	Sale of railroad right of way over state grounds at Glenwood, Iowa.....	4,000.00
Aug. 12, 1902	D. C. Phillips, treasurer state board mine inspectors.....	Registration and certificate fees	42.00
Sept. 10, 1902	T. E. McCurdy, custodian....	Sale of waste paper.....	2.60
Sept. 20, 1902	Johnston Brigham, state librarian.....	Refund of overdraft made by historical department.....	93.71
Sept. 22, 1902	D. C. Phillips, treasurer state board mine inspectors.....	Registration and certificate fees	60.00
Oct. 23, 1902	T. E. McCurdy, custodian....	Sale of old iron, etc.....	24.35
Oct. 23, 1902	M. H. Byers, adjutant-general	Refund of amount overpaid J. W. Jordan, state warrant No. 19244.....	7.00
Nov. 5, 1902	D. C. Phillips, treasurer state board mine inspectors.....	Registration and certificate fees	52.00
Nov. 7, 1902	A. G. Leonard, assistant state geologist.....	Sale of reports.....	18.57
Nov. 22, 1902	D. C. Phillips, treasurer state board mine inspectors.....	Registration and certificate fees	34.00
Dec. 1, 1902	C. W. Mullan, attorney-general.....	Refund, Washington trip, expenses.....	27.65
Dec. 3, 1902	A. B. Cummins, governor....	Sale of railroad right-of-way over state grounds at Glenwood, Iowa.....	122.00
Dec. 4, 1902	T. E. McCurdy, custodian....	Sale of waste, etc.....	11.20
Dec. 15, 1902	M. H. Byers, adjutant-general	Refund, unused portion of warrant No. 15225.....	14.15
Dec. 18, 1902	A. B. Cummins, governor....	Refund, Spanish war claim by United States.....	1,005.04
Jan. 5, 1903	M. H. Byers, adjutant-general	Refund, militia stores lost.....	22.91
Jan. 20, 1903	C. W. Mullan, attorney-general.....	Refund, unexpended balance Rood vs. Wallace.....	53.65
Jan. 23, 1903	D. C. Phillips, treasurer state board mine inspectors.....	Registration and certificate fees	40.00
Jan. 29, 1903	A. G. Leonard, assistant state geologist.....	Sale of reports.....	11.55
Feb. 2, 1903	A. B. Cummins, governor....	Refund, Spanish war claim by United States.....	7,438.13
Feb. 9, 1903	B. F. Carroll, auditor.....	Refund, overpayment on warrant No. 2402.....	83.33
Feb. 25, 1903	T. E. McCurdy, custodian ..	Sale of old clock.....	3.00
March 5, 1903	D. C. Phillips, treasurer state board mine inspectors.....	Registration and certificate fees	24.00
March 14, 1903	Bernard Murphy, state printer	Refund for paper used for other than state purposes.....	167.35
March 18, 1903	T. E. McCurdy, custodian ..	Sale of waste and part of engineer's house.....	254.00
March 31, 1903	T. E. McCurdy, custodian ..	Sale of old material.....	9.14
April 1, 1903	T. E. McCurdy, custodian ..	Sale of old material.....	16.00
April 4, 1903	B. F. Carroll, auditor.....	Refund on state warrant No. 3438.....	1.00
April 6, 1903	A. G. Leonard, assistant state geologist.....	Sale of reports.....	16.65
April 10, 1903	T. E. McCurdy, custodian ..	Sale of old material.....	4.75
April 15, 1903	B. F. Carroll, auditor.....	Refund from auditor of Story county account farmers' institute.....	.30

TABLE No. 160—CONTINUED.

DATE.	BY WHOM PAID.	REFERENCE.	AMOUNT.
April 30, 1903	T. E. McCurdy, custodian ...	Sale of old material.....	7.50
May 4, 1903	F. A. Lewis, secretary and treasurer dental examiners.	Surplus fees.....	57.81
May 4, 1903	T. E. McCurdy, custodian ...	Sale of old material.	19.00
May 8, 1903	D. C. Phillips, treasurer state board mine inspectors ...	Registration and certificate fees	116.00
May 26, 1903	A. B. Cummins, governor ...	Refund from United States gov- ernment of Tama Indian quarantine appropriation. ...	7,000.00
June 10, 1903	A. G. Leonard, assistant state geologist.....	Sale of reports	16.10
June 12, 1903	T. E. McCurdy, custodian ...	Sale of old material.....	89.35
	Total.....	.....	\$506,814.49

DIVISION

Collateral Inheritance Tax

TABLE No. 161.

Showing Estates Reported as Liable for the Collateral Inheritance Tax.

ADAIR COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
March 20, 1902	John Handley	C. T. Lauder, Co. Atty..	Tax Paid.
May 8, 1903	Margaret Caldwell	G. D. Musmaker, Co Atty.	

ADAMS COUNTY.

Feb. 24, 1903	A. L. Wells.	M. E. Wilmarth, Co. Atty.	
June 28, 1903	Joseph Martin	M. E. Wilmarth, Co. Atty.	

ALLAMAKEE COUNTY.

May 31, 1902	Catharine Stafford	H. H. Stilwell, Co. Atty..	No tax due.
Jan. 10, 1903	Samuel Foreigner	H. H. Stilwell, Co. Atty..	
Feb. 2, 1903	Michael Fitzgerald.....	H. H. Stilwell, Co. Atty..	
March 21, 1903	Mary Brockhausen.....	H. H. Stilwell, Co. Atty..	

AUDUBON COUNTY.

Dec. 10, 1901	L. E. Beem	F. H. Blume, Co. Atty....	Tax paid
March 14, 1902	W. H. Brent.	F. H. Blume, Co. Atty...	

BENTON COUNTY.

March 1, 1902	William Marah.....	L. J. Kirkland, Co. Atty. ...	
Oct. 16, 1902	Heinrich Jordan	L. J. Kirkland, Co. Atty. ...	
Jan. 16, 1903	Elisha Tibbals.	L. J. Kirkland, Co. Atty.	

BLACKHAWK COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
July 30, 1901	Polly Maria Parsons	S. B. Reed, Co. Atty.	Tax paid.
July 30, 1901	Thomas Bunton	S. B. Reed, Co. Atty.	
Dec. 12, 1901	Samuel Deaner	S. B. Reed, Co. Atty.	
Dec. 12, 1901	B. W. Coyle	S. B. Reed, Co. Atty.	Tax paid.
Jan. 27, 1902	Sarah C. Link	S. B. Reed, Co. Atty.	
Jan. 27, 1902	Elizabeth Brooks	S. B. Reed, Co. Atty.	
Jan. 27, 1902	Ella Nichols	S. B. Reed, Co. Atty.	Tax paid.
Jan. 27, 1902	J. P. Sorenson	S. B. Reed, Co. Atty.	
Jan. 27, 1902	Sarah S. Beal	S. B. Reed, Co. Atty.	
Jan. 27, 1902	Merritt Stanley	S. B. Reed, Co. Atty.	Tax paid.
May 15, 1902	Thomas Brooks	S. B. Reed, Co. Atty.	
May 15, 1902	Amos A. Fuller	S. B. Reed, Co. Atty.	
May 15, 1902	Dennis O'Kiefe	S. B. Reed, Co. Atty.	Tax paid.
May 15, 1902	Ora N. Blackman	S. B. Reed, Co. Atty.	
May 15, 1902	Hattie B. Parmenter	S. B. Reed, Co. Atty.	
May 15, 1902	Allen C. Fuller	S. B. Reed, Co. Atty.	Tax paid.
July 7, 1902	J. N. Hemmer	S. B. Reed, Co. Atty.	
July 7, 1902	Ella Guy	S. B. Reed, Co. Atty.	
July 7, 1902	Henry Lampe	S. B. Reed, Co. Atty.	Tax paid.
Nov. 21, 1902	Fletcher Smith	S. B. Reed, Co. Atty.	
Nov. 21, 1902	Samuel A. Lichty	S. B. Reed, Co. Atty.	
Jan. 2, 1903	Mary E. Wilber	S. B. Reed, Co. Atty.	Tax paid.
Jan. 5, 1903	John Fagan	S. B. Reed, Co. Atty.	
May 7, 1903	Ann E. Bradley	S. B. Reed, Co. Atty.	
May 7, 1903	Jacob Miller	S. T. Mears, Co. Atty.	Tax paid.
May 7, 1903	John Dacy	S. T. Mears, Co. Atty.	
May 15, 1903	E. L. Boies	S. T. Mears, Co. Atty.	
May 15, 1903	Mary Ann Shepherd	S. T. Mears, Co. Atty.	Tax paid.
June 3, 1903	Mary J. Cory	S. T. Mears, Co. Atty.	
June 3, 1903	Solomon Haney	S. T. Mears, Co. Atty.	

BOONE COUNTY.

Nov. 15, 1901	C. B. Pinkham	C. J. A. Erickson	Tax paid.
Dec. 4, 1901	Jonathan Sparks	C. I. Sparks, Co. Atty.	
Dec. 4, 1901	Andrew Patterson	C. I. Sparks, Co. Atty.	
May 20, 1903	Sylvia E. Silver	H. L. Ganoe, Co. Atty.	Tax paid.
May 27, 1903	August Ohge	H. L. Ganoe, Co. Atty.	

BREMER COUNTY.

July 31, 1901	W. P. Martin	J. Y. Hazlett, Co. Atty. ..	Tax paid.
July 31, 1901	Mrs. C. L. Ide	J. Y. Hazlett, Co. Atty. ..	
Aug. 12, 1901	Thomas Halse	J. Y. Hazlett, Co. Atty. ..	
May 20, 1902	Andrew Carstenson	J. Y. Hazlett, Co. Atty. ..	Tax paid.
July 17, 1902	Jane Halse	J. Y. Hazlett, Co. Atty. ..	
Dec. 9, 1902	William Matchan	J. Y. Hazlett, Co. Atty. ..	
March 30, 1903	Christopher Barton	J. Y. Hazlett, Co. Atty. ..	Tax paid.
May 6, 1903	Michael McCluskey	O. H. Mitchell, Co. Atty.	
June 20, 1903	Ellen M. Tanner	O. H. Mitchell, Co. Atty.	
June 27, 1903	D. C. Rood	J. Y. Hazlett, Co. Atty. ..	Tax paid.
		W. A. Coats, clerk	

BUCHANAN COUNTY.

Dec. 13, 1901	Samuel C. Luckey	E. M. Thompson, appraiser	Tax paid.
Jan. 11, 1902	Ann Lorden	Springer & Smith	
Jan. 21, 1902	James Gallery	M. O. Fouts, clerk	
May 1, 1902	Sterling J. Fisher	H. W. Holman, Co. Atty.	Tax paid.
May 1, 1902	H. L. Bishop	H. W. Holman, Co. Atty.	
Sept. 19, 1902	Eunice H. Mills	Lake & Harmon	
Jan. 27, 1903	Emma Leytze	M. A. Smith, Co. Atty. ..	No tax due.
Feb. 2, 1903	Reuben I. Fisher	M. A. Smith, Co. Atty. ..	
March 4, 1903	Mary Ann Carpenter	M. A. Smith, Co. Atty.	
May 6, 1903	Cornelius Van Orsdol	Cook & Leach, Attys.	Tax paid.
May 21, 1903	Abby G. Rice	M. A. Smith, Co. Atty.	
June 29, 1903	Clarissa A. Morgan	M. A. Smith, Co. Atty.	
June 29, 1903	C. L. Everett	M. A. Smith, Co. Atty.	

BUENA VISTA COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Dec. 9, 1901	John Lindstrom	H. F. Schultz, Co. Atty. ..	Tax paid.
March 6, 1902	A. P. Dahlberg	H. F. Schultz, Co. Atty. ..	
July 14, 1902	Daniel Johnson	H. F. Schultz, Co. Atty. ..	
March 7, 1903	Hannah Person	H. F. Schultz, Co. Atty. ..	
June 9, 1903	Harry A. S. James	H. F. Schultz, Co. Atty. ..	
June 9, 1903	Henrich Sump	H. F. Schultz, Co. Atty. ..	

BUTLER COUNTY.

Jan. 28, 1902	A. E. Coates	Notice of appraisement...	Tax paid.
March 3, 1902	Frank Dunleavy	C. G. Burling, Co. Atty.	
April 15, 1902	Archie True Baker	C. G. Burling, Co. Atty.	
Nov. 17, 1902	Adam Grimm	C. G. Burling, Co. Atty.	
April 13, 1903	Rebecca Jasper	C. G. Burling, Co. Atty.	

CALHOUN COUNTY.

Aug. 28, 1901	Richard Bunting	M. E. Hutchison, Co. Atty.	Tax paid.
Dec. 6, 1901	Austin M. Shepherd	M. E. Hutchison, Co. Atty.	
July 3, 1902	Robert Hewerdine	M. E. Hutchison, Co. Atty.	
Feb. 14, 1903	Robert O. Brice	M. E. Hutchison, Co. Atty.	
March 3, 1903	Joseph C. Kerr	Ross Vontrees, Clerk.	
June 9, 1903	George A. Griswold	M. E. Hutchison, Co. Atty.	

CARROLL COUNTY.

Dec. 13, 1901	John Walterschied	C. E. Reynolds, Co. Atty.	Tax paid.
Dec. 13, 1901	Heinrich Steinkamp	C. E. Reynolds, Co. Atty.	
Feb. 23, 1902	Anton Reineke	C. E. Reynolds, Co. Atty.	
April 4, 1902	Halsey A. Heater	C. E. Reynolds, Co. Atty.	
May 15, 1902	John W. Anson	C. E. Reynolds, Co. Atty.	
Feb. 10, 1903	Bridget V. Wolfe	C. E. Reynolds, Co. Atty.	

CASS COUNTY.

May 14, 1902	W. W. Walton	W. C. Bryant, Co. Atty. ..	Tax paid.
Jan. 17, 1903	Jessie M. Adams	W. C. Bryant, Co. Atty. ..	
Jan. 28, 1903	Sarah Steel	W. C. Bryant, Co. Atty. ..	

CEDAR COUNTY.

July 16, 1901	Helen Pirie	G. W. Miller	Tax paid.
Aug. 12, 1901	Sarah F. Wallace	Preston, Grimm & Moffit, Attorneys	
Aug. 16, 1901	Ann D. Leech	France & Rowell, Attys.	Tax paid.
Oct. 7, 1901	Henry Frey	C. O. Boling, Co. Atty.	
Dec. 3, 1901	Sarah Ann Atkinson	I. J. Hamiel, Clerk.	
Dec. 9, 1901	Hans Lage	C. O. Boling, Co. Atty.	Tax paid.
July 11, 1902	John H. Burleigh	C. O. Boling, Co. Atty.	
July 11, 1902	Michael Leonard	C. O. Boling, Co. Atty.	
July 23, 1902	Christian Sebelien	C. O. Boling, Co. Atty.	Tax paid.
Oct. 7, 1902	Adam B. Safley	E. Van Metre	
Dec. 6, 1902	E. B. Bills	C. O. Boling, Co. Atty.	
Jan. 12, 1903	Rebecca Inks	C. J. Lynch, Co. Atty.	Tax paid.
Jan. 12, 1903	Mary T. Green	Clerk District Court	
Feb. 17, 1903	Abraham Pound	C. J. Lynch, Co. Atty.	
Feb. 17, 1903	John P. Hencks	C. J. Lynch, Co. Atty.	

CERRO GORDO COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Nov. 6, 1901	Martin Gilleran	D. W. Telford, Co. Atty..	Tax paid.
Dec. 31, 1901	Jennie C. Card	D. W. Telford, Co. Atty..	
Dec. 31, 1901	Alonso S. Church	D. W. Telford, Co. Atty..	
May 16, 1903	Henry Day	L. C. Rinard, Co. Atty..	

CHEROKEE COUNTY.

Nov. 14, 1901	H. C. Kellogg	J. A. Miller, Co. Atty..	Tax paid.
Jan. 5, 1902	Anna C. Tanner	J. A. Miller, Co. Atty....	Tax paid.
April 4, 1902	J. A. Sherman	J. A. Miller, Co. Atty....	No tax due.
June 25, 1902	John Reifander	J. A. Miller, Co. Atty....	
Jan. 22, 1903	Joan Henderson	J. A. Miller, Co. Atty....	Tax paid.
April 15, 1903	Benjamin O. Simpson	J. A. Miller, Co. Atty....	

CHICKASAW COUNTY.

Sept. 30, 1901	Eugene P. Sinclair	M. E. Geiser, Co. Atty...	Tax paid.
April 3, 1902	Charles O. Erwine	Wm B. Perrin	
April 7, 1902	James and Mary McKay ..	M. E. Geiser, Co. Atty...	Tax paid.
April 7, 1902	Herman Moldenhauer	M. E. Geiser, Co. Atty...	
Nov. 24, 1902	Lera P. Grover	M. E. Geiser, Co. Atty...	Tax paid.

CLARKE COUNTY.

Oct. 2, 1901	Mary Thompson	I. A. Touet, Co. Atty. ...	Tax paid.
Feb. 7, 1902	D. F. Names	W. S. Hedrick, Co. Atty.	

CLAY COUNTY.

Dec. 15, 1902	Simon E. Harris	Robt. M. Bush, Co. Atty.	
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CLAYTON COUNTY.

Sept. 17, 1901	Martin Cullinan	T. M. Davidson, Co. Atty	Tax paid.
Dec. 17, 1901	Paul Roach	T. M. Davidson, Co. Atty	Tax paid.
March 3, 1902	John Crooke	Thomas Updegraff	Tax paid.
March 6, 1902	Christina D. F. Weber ..	T. M. Davidson, Co. Atty	
March 6, 1902	Henry W. Hetzmann	T. M. Davidson, Co. Atty	
Aug. 18, 1902	Johann Engelhardt	D. D. Murphy	
Sept. 9, 1902	Martin Mullen	T. M. Davidson, Co. Atty	
Sept. 16, 1902	Ann Rogers	T. M. Davidson, Co. Atty	
April 17, 1903	James Lowe	T. M. Davidson, Co. Atty	
June 15, 1903	Rose Downie	T. M. Davidson, Co. Atty	

CLINTON COUNTY.

July 2, 1901	Jane P. Maltus	C. H. George, Co. Atty ..	Tax paid.
Nov. 18, 1901	Helen L. Jenkins	C. H. George, Co. Atty ..	Tax paid.
Dec. 24, 1901	Michael Quigley	C. H. George, Co. Atty ..	Tax paid.
Jan. 4, 1902	A. Warefield	C. H. George, Co. Atty ..	Tax paid.
Jan. 9, 1902	Frederick Timms	C. H. George, Co. Atty ..	Tax paid.
Jan. 14, 1902	Peter Dreiser	C. H. George, Co. Atty ..	Tax paid.
Jan. 17, 1902	Wilhelmina C. Hogen	C. H. George, Co. Atty ..	
March 13, 1902	Gunder Rosland	C. H. George, Co. Atty ..	Tax paid.
March 27, 1902	W. W. McConnell	C. H. George, Co. Atty ..	Tax paid.
April 2, 1902	Cloe M. Robb	C. H. George, Co. Atty ..	Tax paid.
April 15, 1902	James Mooney	C. H. George, Co. Atty ..	
May 1, 1902	John Dolan	C. H. George, Co. Atty ..	Tax paid.
Aug. 1, 1902	Agnes Campbell	C. H. George, Co. Atty ..	Tax paid.
Aug. 6, 1902	Judson Hyde	C. H. George, Co. Atty ..	Tax paid.
Nov. 13, 1902	Chester Harrington	C. H. George, Co. Atty ..	
Nov. 26, 1902	Anthony Mills	C. H. George, Co. Atty ..	
Nov. 26, 1902	Alfred Spoorman	C. H. George, Co. Atty ..	
March 10, 1903	James Primrose	W. J. Keefe, Co. Atty....	
March 13, 1903	Teresa S. Ostrander	W. J. Keefe, Co. Atty....	
March 14, 1903	Joseph Glats	W. J. Keefe, Co. Atty....	
March 14, 1903	Anna Cavanaugh	W. J. Keefe, Co. Atty....	

CRAWFORD COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Jan. 30, 1902	August Moseleit	S. V. O'Hare, Co. Atty...	
March 28, 1902	John Driscoll	S. V. O'Hare, Co. Atty ..	
April 12, 1902	John Sievers	S. V. O'Hare, Co. Atty ..	
July 8, 1902	Hugh Langan	Anonymous letter	
Jan. 7, 1903	Esau McKim	P. J. Klinker, Co. Atty ..	
Jan. 7, 1903	Michael Lawler	P. J. Klinker, Co. Atty ..	
Feb. 5, 1903	Bernard Lane	P. J. Klinker, Co. Atty ..	
June 19, 1903	Christian W. Marquardsen	P. J. Klinker, Co. Atty ..	

DALLAS COUNTY.

Feb. 3, 1903	John Novinger	D. H. Miller, Co. Atty ...	
Feb. 9, 1903	Rachel P. Barrett	D. H. Miller, Co. Atty ...	
Feb. 12, 1903	Salome Weise	D. H. Miller, Co. Atty ...	
March 21, 1903	Ed P. Clarey	D. H. Miller, Co. Atty ...	
March 21, 1903	Biddie E. Snider	D. H. Miller, Co. Atty ...	
June 30, 1903	Margaret J. Caldwell	D. H. Miller, Co. Atty ..	

DAVIS COUNTY.

April 19, 1902	S. W. Lakin	I. T. Dabney, Co. Atty...	
July 31, 1902	S. L. Saunders	John C. Leach, Clerk	
Feb. 25, 1903	Benjamin Huffman	I. T. Dabney, Co. Atty...	Tax paid.
June 27, 1903	Nira Denton	I. T. Dabney, Co. Atty...	

DELAWARE COUNTY.

Dec. 11, 1901	Peter Knippling	F. B. Blair, Co. Atty....	
Aug. 12, 1902	Edna C. Trumblee	F. B. Blair, Co. Atty....	Tax paid.
Aug. 12, 1902	Mary Jane McKay	F. B. Blair, Co. Atty....	Tax paid.
Dec. 20, 1902	James G. Angell	F. B. Blair, Co. Atty....	Tax paid.
Dec. 23, 1902	Jane E. Bethel	F. B. Blair, Co. Atty....	

DES MOINES COUNTY.

Sept. 13, 1901	Solomon Anderson	Blake & Blake, Attys....	
Sept. 20, 1901	Eliza M. Dee	Chas. C. Clark, Co. Atty.	Tax paid.
Sept. 20, 1901	Gerd Frerichs	Chas. C. Clark, Co. Atty.	
Sept. 20, 1901	Wm. H. James	Chas. C. Clark, Co. Atty.	
Sept. 20, 1901	Henry Gargan	Chas. C. Clark, Co. Atty.	
Sept. 20, 1901	Wm. H. Moorehouse	Chas. C. Clark, Co. Atty.	
Sept. 20, 1901	Rachel E. Torrey	Chas. C. Clark, Co. Atty.	Tax paid.
Oct. 29, 1901	Samuel Smith	Chas. C. Clark, Co. Atty.	Tax paid.
Feb. 11, 1902	Armlida E. McMaken	Chas. C. Clark, Co. Atty.	Tax paid.
March 7, 1902	Vear Porter	Chas. C. Clark, Co. Atty.	
March 13, 1902	A. E. Johnson	Chas. C. Clark, Co. Atty.	
March 19, 1902	Martha Patterson	Chas. C. Clark, Co. Atty.	Tax paid.
March 19, 1902	Mary Reiley	Chas. C. Clark, Co. Atty.	
March 19, 1902	Katherine Miller	Chas. C. Clark, Co. Atty.	
March 19, 1902	Betty Becker	Chas. C. Clark, Co. Atty.	
March 19, 1902	Samuel Leebrick	Chas. C. Clark, Co. Atty.	Tax paid.
March 19, 1902	William Lich	Chas. C. Clark, Co. Atty.	
May 6, 1902	Thomas C. Buker	Chas. C. Clark, Co. Atty.	
May 15, 1902	Nannie F. Brydolf	W. L. Cooper	
July 1, 1902	Daniel Des Granges	Chas. C. Clark, Co. Atty.	
Oct. 3, 1902	Lee Perkins	Chas. C. Clark, Co. Atty.	
Oct. 3, 1902	Julia E. Pilling	Chas. C. Clark, Co. Atty.	
Oct. 3, 1902	Lewis Mott	Chas. C. Clark, Co. Atty.	
Oct. 3, 1902	Wm. Doerring	Chas. C. Clark, Co. Atty.	
Nov. 13, 1902	Louisa F. Schultz	Chas. C. Clark, Co. Atty.	
Dec. 8, 1902	Comar Bomby	Chas. C. Clark, Co. Atty.	Tax paid.
Dec. 31, 1902	Sarah E. Cable	Chas. C. Clark, Co. Atty.	
Jan. 22, 1903	Wm. F. Ackerman	Chas. L. Ackerman	

DES MOINES COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
March 11, 1903	Henry Kleinenschede.....	W. L. Cooper.....	
March 23, 1903	Edith Armstrong.....	W. W. Dodge, Co. Atty.....	
March 24, 1903	Henry Mueller.....	John J. Seerley.....	
April 10, 1903	Elizabeth L. G. McMahon.....	W. W. Dodge, Co. Atty.....	
April 25, 1903	P. Squares.....	W. W. Dodge, Co. Atty.....	
May 6, 1903	Benjamin W. Antrobus.....	W. W. Dodge, Co. Atty.....	
May 9, 1903	Ida Neis.....	W. W. Dodge, Co. Atty.....	
May 21, 1903	Frederick F. Eyr.....	W. W. Dodge, Co. Atty.....	
May 23, 1903	Catharine M. McConnell.....	W. W. Dodge, Co. Atty.....	

DICKINSON COUNTY.

May 21, 1902	Alda B. Calkins.....	V. A. Arnold, Co. Atty.....	
Feb. 2, 1903	T. S. & Mrs. E. T. Seymour.....	V. A. Arnold, Co. Atty.....	

DUBUQUE COUNTY.

July 24, 1901	Joseph Erdmann.....	E. E. Bowen, Co. Atty.....	
July 24, 1901	Wm. H. Duggan.....	E. E. Bowen, Co. Atty.....	
July 24, 1901	Lacy A. Cuning.....	E. E. Bowen, Co. Atty.....	Tax paid.
July 24, 1901	Louis K. Nash.....	E. E. Bowen, Co. Atty.....	Tax paid.
July 24, 1901	Mary Plein.....	E. E. Bowen, Co. Atty.....	Tax paid.
July 24, 1901	Frank M. Duetscher.....	E. E. Bowen, Co. Atty.....	Tax paid.
July 24, 1901	Ann J. Marsh.....	E. E. Bowen, Co. Atty.....	Tax paid.
July 24, 1901	Margaret Bunworth.....	E. E. Bowen, Co. Atty.....	
July 24, 1901	Geo. B. Burch.....	E. E. Bowen, Co. Atty.....	Tax paid.
July 24, 1901	Christoph Miller.....	E. E. Bowen, Co. Atty.....	
Jan. 6, 1902	Bridget Healey.....	E. E. Bowen, Co. Atty.....	
Jan. 6, 1902	Monica Fessler.....	E. E. Bowen, Co. Atty.....	Tax paid.
Jan. 6, 1902	Joseph Platz.....	E. E. Bowen, Co. Atty.....	Tax paid.
Jan. 6, 1902	John Pore Lassance.....	E. E. Bowen, Co. Atty.....	
Jan. 6, 1902	Maria Starkmanchen.....	E. E. Bowen, Co. Atty.....	
Jan. 6, 1902	Rupert Gartner.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Samuel Ashby.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Elizabeth Vort.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Bridget Murphy.....	E. E. Bowen, Co. Atty.....	No tax due.
March 31, 1902	Teresa Rose.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Jacob Berg.....	E. E. Bowen, Co. Atty.....	Tax paid.
March 31, 1902	Ida A. Sieg.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Lizzie J. Coy.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Michael V. Hennessey.....	E. E. Bowen, Co. Atty.....	Tax paid.
March 31, 1902	C. S. Donahoe.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Francis Mangold.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Peter Ludwig.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Catharine Follard.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	John Arendt.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Jacob Turris.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Herman Werning.....	E. E. Bowen, Co. Atty.....	
March 31, 1902	Catharine Holscher.....	E. E. Bowen, Co. Atty.....	Tax paid.
March 31, 1902	Anton Hemmi.....	E. E. Bowen, Co. Atty.....	Tax paid.
March 31, 1902	Anthony Truch.....	E. E. Bowen, Co. Atty.....	
June 17, 1902	John L. Roche.....	E. E. Bowen, Co. Atty.....	
June 17, 1902	Saral Treason.....	E. E. Bowen, Co. Atty.....	
June 17, 1902	Thos. Robinson.....	E. E. Bowen, Co. Atty.....	
June 17, 1902	John Fitzgerald.....	E. E. Bowen, Co. Atty.....	
Aug. 22, 1902	Thos. Griffith.....	E. E. Bowen, Co. Atty.....	No tax due.
Jan. 15, 1903	Peter Maro.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	John McGuigan.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	Beile B. DeCheney.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	John McNamara.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	Thomas Chapman.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	Clara Reddin.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	Anna Klinkner.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	John E. Walsh.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	Dennis McKeogh.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	Francis J. Hayden.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	Margaret Donahue.....	T. J. Fitzpatrick, Co. Atty.....	
Jan. 15, 1903	Catharine Moran.....	T. J. Fitzpatrick, Co. Atty.....	

EMMET COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Dec. 16, 1901	Oliver Shepherd.....	C. W. Crim, Atty.....	Tax paid.
Dec. 16, 1901	Henry Bock.....	S. J. Lee, Co. Atty.....	
July 17, 1902	Sam Handeland.....	S. J. Lee, Co. Atty.....	

FAYETTE COUNTY.

Aug. 8, 1902	Cornelia Stilwell.....	W. B. Clements, Co. Atty.....	Tax paid.
Oct. 15, 1902	Riar Larson.....	W. B. Clements, Co. Atty.....	Tax paid.
Oct. 28, 1902	Edith Craft.....	W. B. Clements, Co. Atty.....	
Oct. 28, 1902	Fred Whittenbaugh.....	W. B. Clements, Co. Atty.....	Tax paid.
Oct. 28, 1902	W. H. Martin.....	W. B. Clements, Co. Atty.....	Tax paid.
Oct. 28, 1902	Mary A. Billings.....	W. B. Clements, Co. Atty.....	
Oct. 28, 1902	Frederick Bower.....	W. B. Clements, Co. Atty.....	Tax paid.
Oct. 28, 1902	Charlotte B. Harper.....	W. B. Clements, Co. Atty.....	No tax due.
Oct. 28, 1902	Mary E. Richardson.....	W. B. Clements, Co. Atty.....	Tax paid.
Dec. 31, 1902	William Nash.....	W. B. Clements, Co. Atty.....	No tax due.
Feb. 14, 1903	Hannah L. Leighton.....	W. B. Clements, Co. Atty.....	
May 10, 1902	Oscar Livingston.....	W. B. Clements, Co. Atty.....	
May 12, 1902	James Conway.....	W. B. Clements, Co. Atty.....	
June 7, 1902	George Nash.....	W. B. Clements, Co. Atty.....	
June 7, 1902	John Sanborn.....	W. B. Clements, Co. Atty.....	
Sept. 13, 1902	J. D. Kune.....	W. B. Clements, Co. Atty.....	
Nov. 24, 1902	Elizabeth Morrison.....	W. B. Clements, Co. Atty.....	
Nov. 24, 1902	Josephine Wheeland.....	W. B. Clements, Co. Atty.....	
Nov. 24, 1902	Sarah Wood.....	W. B. Clements, Co. Atty.....	Tax paid.
Nov. 24, 1902	C. Knief.....	W. B. Clements, Co. Atty.....	
Jan. 8, 1903	H. E. Hurd.....	W. B. Clements, Co. Atty.....	
Feb. 10, 1903	Albert Nauritz.....	W. B. Clements, Co. Atty.....	
May 2, 1903	May Conkey.....	W. B. Clements, Co. Atty.....	

FLOYD COUNTY.

Oct. 17, 1901	Harriet A. Johnson.....	S. P. Miles, Co. Atty.....	Tax paid.
Feb. 5, 1902	Paula A. Johnson.....	S. P. Miles, Co. Atty.....	Tax paid.
June 27, 1902	Samuel G. Pickett.....	S. P. Miles, Co. Atty.....	
April 22, 1903	Martha V. Cheney.....	S. P. Miles, Co. Atty.....	
June 14, 1903	August Kristlow.....	S. P. Miles, Co. Atty.....	

FRANKLIN COUNTY.

July 18, 1901	Charles Frost.....	J. Y. Luke, Co. Atty.....	Tax paid.
July 18, 1901	George Killins.....	J. Y. Luke, Co. Atty.....	
Dec. 19, 1901	Frederick G. Mason.....	J. Y. Luke, Co. Atty.....	Tax paid.
Sept. 22, 1902	Richard Wilde.....	J. Y. Luke, Co. Atty.....	
Dec. 13, 1902	Matthias Shamo.....	J. Y. Luke, Co. Atty.....	
Dec. 16, 1902	Arcon Church.....	J. Y. Luke, Co. Atty.....	

FREMONT COUNTY.

Oct. 19, 1901	Nancy Smith.....	W. H. Norcutt, Co. Atty.....	
April 9, 1902	Robert J. Bradley.....	W. H. Norcutt, Co. Atty.....	Tax paid.
June 5, 1902	Julia A. Sears.....	W. H. Norcutt, Co. Atty.....	
Dec. 1, 1902	May Louisa Todd.....	William Eaton, Atty.....	Tax paid.

GREENE COUNTY.

Nov. 19, 1901	Christopher Zeitz.....	E. G. Albert, Co. Atty.....	Tax paid.
Nov. 19, 1901	J. J. Russell.....	E. G. Albert, Co. Atty.....	Tax paid.
Nov. 19, 1901	S. Loretta Green.....	E. G. Albert, Co. Atty.....	Tax paid.
May 7, 1902	Jeremiah C. Smith.....	Henry Haag, Appraiser.....	
May 26, 1902	Sarah E. Kendall.....	E. G. Albert, Co. Atty.....	Tax paid.
Sept. 8, 1902	Eliza Cronse.....	E. G. Albert, Co. Atty.....	Tax paid.

GRUNDY COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Oct. 8, 1901	James Sanders	A. Grundy,	
March 27, 1902	John McClung	F. W. Reisinger, Co. Atty.	
March 27, 1902	Anson Laycock	F. W. Reisinger, Co. Atty.	

GUTHRIE COUNTY.

Feb. 13, 1902	Caroline A. Cotes	Wm. D. Milligan, Co. Atty.	
Feb. 13, 1902	Sarah C. Simmons	Wm. D. Milligan, Co. Atty.	
April 24, 1902	William Scott	Wm. D. Milligan, Co. Atty.	

HAMILTON COUNTY.

Dec. 2, 1901	N. K. Hill	S. W. McAdow, Clerk	
Dec. 14, 1901	D. J. Hill	C. J. Eastwood	
March 26, 1902	Anna Betson	A. N. Boyce, Co. Atty.	Tax paid.
March 26, 1902	Lyman Clark	A. N. Boyce, Co. Atty.	
May 16, 1902	Thomas Heland	A. N. Boyce, Co. Atty.	
June 24, 1902	Chasney Thompson	A. N. Boyce, Co. Atty.	
June 24, 1902	Henrietta S. Clark	A. N. Boyce, Co. Atty.	Tax paid.
Jan. 2, 1903	Halvor Wing	A. N. Boyce, Co. Atty.	
Jan. 2, 1903	Carrie Hanson	A. N. Boyce, Co. Atty.	
Jan. 13, 1903	George A. Everett	J. M. Blake, Co. Atty.	
May 16, 1903	William F. Ward	J. M. Blake, Co. Atty.	

HANCOCK COUNTY.

July 3, 1901	Henry F. Schaper	J. E. Wickman, Co. Atty.	Tax paid.
July 29, 1901	Frances A. W. Shimer	J. E. Wickman, Co. Atty.	Tax paid.

HARDIN COUNTY.

Sept. 18, 1901	Cora Crandall	F. H. Noble, Co. Atty.	No tax due.
Sept. 18, 1901	Oliver Cessna	F. H. Noble, Co. Atty.	Tax paid.
Nov. 30, 1901	Albert W. Jones	F. H. Noble, Co. Atty.	
April 24, 1902	Emily B. Norton	F. H. Noble, Co. Atty.	
April 23, 1902	John A. Bach	F. H. Noble, Co. Atty.	
July 21, 1902	Cornelius F. McLean	F. H. Noble, Co. Atty.	
Aug. 19, 1902	Chas. P. Thompson	F. H. Noble, Co. Atty.	
Dec. 23, 1902	John M. Kelley	F. H. Noble, Co. Atty.	
April 7, 1902	David Milliken	F. H. Noble, Co. Atty.	
April 7, 1902	John Lehman	F. H. Noble, Co. Atty.	
May 4, 1902	Lawrence Wingert	F. H. Noble, Co. Atty.	

HARRISON COUNTY.

Sept. 2, 1902	Naomi Blunden	Bolter Bros.	
Oct. 14, 1902	Patrick A. Fagan	Bolter Bros.	
April 16, 1903	Le Grand O'Dell	L. W. Fallon, Co. Atty.	
April 16, 1903	Thomas Thomas	L. W. Fallon, Co. Atty.	
May 28, 1903	James Barkhoff	L. W. Fallon, Co. Atty.	

HENRY COUNTY.

July 23, 1901	Enoch Berrier	T. M. McAdam, Co. Atty.	
Nov. 22, 1901	Timothy Foley	T. M. McAdam, Co. Atty.	
Dec. 7, 1901	Mary E. Wheeler	T. M. McAdam, Co. Atty.	Tax paid.
Dec. 11, 1901	Wm. Meier	T. M. McAdam, Co. Atty.	
Feb. 1, 1902	Thos. McMillan	T. M. McAdam, Co. Atty.	Tax paid.

HENRY COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
March 17, 1902	Elizabeth Reese	T. M. McAdam, Co. Atty.	Tax paid.
April 21, 1902	Julia Gray	T. M. McAdam, Co. Atty.	No tax due.
Oct. 9, 1902	P. J. Crawford	T. M. McAdam, Co. Atty.	No tax due.
March 25, 1903	J. M. Hockett	F. S. Finley, Co. Atty.	
March 25, 1903	Allice Green	F. S. Finley, Co. Atty.	
March 25, 1903	Floyd Harsbarger	F. S. Finley, Co. Atty.	
March 25, 1903	Thos. J. Patterson	F. S. Finley, Co. Atty.	
April 11, 1903	Wm. Holloway	F. S. Finley, Co. Atty.	
April 14, 1903	Hepsibah Nixon	F. S. Finley, Co. Atty.	
April 25, 1903	Maria Conrad	F. S. Finley, Co. Atty.	

HOWARD COUNTY.

May 29, 1902	A. F. Verback	W. L. Converse, Co. Atty.	Tax paid.
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HUMBOLDT COUNTY.

Dec. 9, 1902	Mary E. Conroy	W. J. Taft, Co. Atty.	
Dec. 15, 1902	Sarah A. Wilcox	W. J. Taft, Co. Atty.	
March 20, 1903	Joseph Hutson	W. J. Taft, Co. Atty.	

IOWA COUNTY.

July 20, 1901	John Degelmann	James H. Freeman, Atty.	No tax due.
Sept. 4, 1901	Simon J. Kaufman	J. M. Dower, Co. Atty.	No tax due.
Oct. 29, 1901	Margaret Shnell	J. M. Dower, Co. Atty.	Tax paid.
Oct. 29, 1901	Johannah Muloney	J. M. Dower, Co. Atty.	Tax paid.
March 21, 1902	John Dunn	J. M. Dower, Co. Atty.	Tax paid.
March 21, 1902	Christiana Erlich	J. M. Dower, Co. Atty.	Tax paid.
March 21, 1902	Maria Goepf	J. M. Dower, Co. Atty.	
March 21, 1902	Sophia Goepf	J. M. Dower, Co. Atty.	
March 21, 1902	Katharine M. Koester	J. M. Dower, Co. Atty.	Tax paid.
April 12, 1902	William Ladely	J. M. Dower, Co. Atty.	
Sept. 4, 1902	Adam Borman	J. M. Dower, Co. Atty.	
Sept. 18, 1902	Martin Flanagan	J. M. Dower, Co. Atty.	
Nov. 17, 1902	Hannah E. Rosenberger	J. M. Dower, Co. Atty.	
Dec. 18, 1902	John Holst	J. M. Dower, Co. Atty.	
March 10, 1903	Dennis P. Kilcoin	J. M. Dower, Co. Atty.	
March 10, 1903	Henry Miller	J. M. Dower, Co. Atty.	
March 10, 1903	James W. Jarvoe	J. M. Dower, Co. Atty.	

JACKSON COUNTY.

July 29, 1901	Kittie Anna Foltz	C. M. Thomas, Co. Atty.	Tax paid.
Feb. 14, 1902	Catharine Ormsby	C. M. Thomas, Co. Atty.	Tax paid.
Feb. 14, 1902	James L. Hudson	C. M. Thomas, Co. Atty.	Tax paid.
March 14, 1902	Thomas Lydon	C. M. Thomas, Co. Atty.	
April 4, 1902	Martha Harrah	C. M. Thomas, Co. Atty.	
Nov. 24, 1902	John Bauman	C. M. Thomas, Co. Atty.	
Nov. 24, 1902	Margaret Lieben	C. M. Thomas, Co. Atty.	
Feb. 6, 1903	W. F. Clark	W. H. Palmer, Co. Atty.	
Feb. 6, 1903	Martha Rice	W. H. Palmer, Co. Atty.	
Feb. 6, 1903	Alvira Anderson	W. H. Palmer, Co. Atty.	
June 20, 1903	Henry Smith	W. H. Palmer, Co. Atty.	

JASPER COUNTY.

Nov. 23, 1901	Mary Melinda Hans	Henry Silwood, Co. Atty.	
Nov. 23, 1901	John G. Watson	Henry Silwood, Co. Atty.	
Dec. 30, 1901	Agnes Moran	Henry Silwood, Co. Atty.	Tax paid.
Jan. 15, 1902	Martha A. Dowden	Henry Silwood, Co. Atty.	
March 1, 1902	Selena Laughlin	Henry Silwood, Co. Atty.	

JASPER COUNTY—CONTINUED.

DATE REPORTED.	ESTATE.	REPORTED BY	REMARKS.
April 10, 1902	Jennie Seymour	Henry Silwold, Co. Atty.	
Aug. 22, 1902	Joseph Palmer	Henry Silwold, Co. Atty.	
Nov. 10, 1902	Ashford T. Dowden	Henry Silwold, Co. Atty.	
Nov. 10, 1902	John Gunter	Henry Silwold, Co. Atty.	
Nov. 10, 1902	John McCunn	Henry Silwold, Co. Atty.	
Nov. 10, 1902	Kate E. Malloy	Henry Silwold, Co. Atty.	
Nov. 10, 1902	John Potter	Henry Silwold, Co. Atty.	
Nov. 20, 1902	Simon Gardner	Henry Silwold, Co. Atty.	
Jan. 5, 1903	Robert Carson	Henry Silwold, Co. Atty.	
Jan. 6, 1903	James Lister	Henry Silwold, Co. Atty.	
March 11, 1903	Charles Clement	P. H. Cragan, Co. Atty.	
March 15, 1903	Martha J. Thompson	A. A. Arnold	
March 17, 1903	Mary Mendenhall	P. H. Cragan, Co. Atty.	

JEFFERSON COUNTY.

Jan. 22, 1902	Mary Jane Bartow	Chas. D. Leggett	
Aug. 1, 1902	John Clark	John H. Merckens, clerk.	
Nov. 17, 1902	Samuel H. Wiley	E. G. Albert, Co. Atty. ...	
May 13, 1903	Z. T. Smith	C. S. Crail, Co. Atty.	

JOHNSON COUNTY.

Dec. 17, 1901	Michael Leonard	V. Zmunt, Co. Atty.	No tax due.
Jan. 9, 1902	M. L. Fry	V. Zmunt, Co. Atty.	Tax paid.
March 16, 1902	James Murphy	V. Zmunt, Co. Atty.	
April 24, 1902	Mary Ampton	V. Zmunt, Co. Atty.	Tax paid.
May 8, 1902	Henry Miller	V. Zmunt, Co. Atty.	
June 4, 1902	Jacob Sherhart	V. Zmunt, Co. Atty.	Tax paid.
June 5, 1902	Mary E. Stone	V. Zmunt, Co. Atty.	
June 30, 1902	Daniel Sullivan	V. Zmunt, Co. Atty.	
Nov. 20, 1902	Elizabeth H. Williams	V. Zmunt, Co. Atty.	No tax due.
Dec. 3, 1902	Rebecca E. Ogden	M. Cavanagh	
Dec. 3, 1902	Millie Powell	M. Cavanagh	Tax paid.
Dec. 9, 1902	Phil Regan	V. Zmunt, Co. Atty.	
Dec. 24, 1902	Nettie Shaw	M. Cavanagh	
Feb. 5, 1903	James Ryan	V. Zmunt, Co. Atty.	
May 1, 1903	J. B. Stone	T. M. Fairchild, Co. Atty.	
May 22, 1903	John Strittmatter	M. Cavanagh	

JONES COUNTY.

Aug. 15, 1901	Alzina R. Chapman	D. McCarn	Tax paid.
Dec. 16, 1901	Dolph C. Prader	E. E. Reed, Co. Atty.	No tax due.
Dec. 16, 1901	Julia Farwell	E. E. Reed, Co. Atty.	Tax paid.
Jan. 4, 1902	Lyman Gilford	E. E. Reed, Co. Atty.	Tax paid.
Jan. 24, 1902	Kate Shannon	E. E. Reed, Co. Atty.	
Feb. 19, 1902	Priscilla Condon	E. E. Reed, Co. Atty.	Tax paid.
May 21, 1902	Susan Guilford	E. E. Reed, Co. Atty.	Tax paid.
May 21, 1902	Irene Bills	E. E. Reed, Co. Atty.	
Jan. 2, 1903	Catharine Connell	E. E. Reed, Co. Atty.	
Jan. 2, 1903	Jennie Boyle	E. E. Reed, Co. Atty.	
Jan. 2, 1903	Frank Osborne	E. E. Reed, Co. Atty.	
Jan. 24, 1903	John Wriege	C. J. Cash, Co. Atty.	

KEOKUK COUNTY.

July 16, 1901	Elizabeth M. J. Harvey ..	A. M. Ashcraft, Co. Atty.	Tax paid.
July 16, 1901	Anna Easley	A. M. Ashcraft, Co. Atty.	
Aug. 13, 1901	Jacob Becker	H. F. Wagner, Atty.	Tax paid.
April 2, 1902	Mary Headler	A. M. Ashcraft, Co. Atty.	No tax due.
April 22, 1902	Phoebe J. Overfelt	A. M. Ashcraft, Co. Atty.	No tax due.
June 6, 1902	Anna K. Weeks	A. M. Ashcraft, Co. Atty.	
July 21, 1902	R. Anna Painter	A. M. Ashcraft, Co. Atty.	

KEOKUK COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Oct. 16, 1902	Jas. G. Thompson	A. M. Ashcraft, Co. Atty.	
Oct. 31, 1902	Elizabeth Andrews	A. M. Ashcraft, Co. Atty.	
Oct. 31, 1902	Sarah E. Hawk	A. M. Ashcraft, Co. Atty.	
Dec. 22, 1902	H. T. Dildine	A. M. Ashcraft, Co. Atty.	
Dec. 22, 1902	Mark M. Ferns	A. M. Ashcraft, Co. Atty.	Tax paid.
Dec. 23, 1902	James Sinclair	A. M. Ashcraft, Co. Atty.	
Jan. 17, 1903	William Booth	W. H. Hamilton, Co. Atty.	Tax paid.
March 4, 1903	A. F. Brandenburg	W. H. Hamilton, Co. Atty.	
March 25, 1903	Mary A. Burke	W. H. Hamilton, Co. Atty.	

KOSSUTH COUNTY.

Jan. 23, 1902	Peter J. Perrie	Chas. E. Cohenour, Co. At.	
Jan. 23, 1903	William H. Nycum	T. P. Harrington, Co. Atty.	
Feb. 25, 1903	Agnes Gilbert	T. P. Harrington, Co. Atty.	

LEE COUNTY.

July 12, 1901	Sarah J. Wilson	T. H. Johnson, Co. Atty. ..	
Aug. 21, 1901	Elizabeth Walker	Ben B. Jewell	
April 26, 1902	Francis G. Thomas	A. E. Johnstone, appraiser	
April 26, 1902	Elizabeth M. Copeland ..	A. E. Johnstone, appraiser.	Tax paid.
May 5, 1902	Mary M. Parsons	T. H. Johnson, Co. Atty. ..	
May 15, 1902	Agnes Henderson	T. H. Johnson, Co. Atty. ..	
July 8, 1902	Edward Bernhard	T. H. Johnson, Co. Atty. ..	
Sept. 20, 1902	Edward Reddy	T. H. Johnson, Co. Atty. ..	
Oct. 3, 1902	Mary B. Shigley	John L. Benbow	
Oct. 6, 1902	Joseph (alias Polk J.) Helvner	John L. Benbow	
Dec. 16, 1902	Mrs. Sydney Cox	T. H. Johnson, Co. Atty. ..	
Dec. 16, 1902	Dennis Downey	T. H. Johnson, Co. Atty. ..	
Dec. 27, 1902	W. J. Miller	J. B. VanPappelendam ..	
April 29, 1903	James H. Miller	T. H. Johnson, Co. Atty. ..	
April 29, 1903	Alvin J. Cole	T. H. Johnson, Co. Atty. ..	
April 29, 1903	Marie Dulle	T. H. Johnson, Co. Atty. ..	

LINN COUNTY.

Aug. 24, 1901	W. R. Brown	F. L. Anderson	No tax due.
Oct. 9, 1901	George A. Lillie	F. L. Anderson	Tax paid.
Nov. 30, 1901	Phebe C. Dunn	Voris & Haas	Tax paid.
Feb. 17, 1902	Caleb B. Mekeel	F. L. Anderson	
Feb. 27, 1902	Wm. L. Weller	Clerk of Court	
April 21, 1902	Wm. Downie	W. O. Clemans, Co. Atty. ..	Tax paid.
April 24, 1902	Mary E. Judd	C. W. Braska, Clerk	Tax paid.
May 9, 1902	James Elmore Carpenter.	W. O. Clemans, Co. Atty. ..	
May 21, 1902	Alta Irene Wetherell	W. O. Clemans, Co. Atty. ..	
June 12, 1902	William H. Gamble	W. O. Clemans, Co. Atty. ..	
June 12, 1902	Edward Ebi	W. O. Clemans, Co. Atty. ..	No tax due.
June 18, 1902	John J. Zimmerman	Voris & Haas	
June 26, 1902	James Peyton	W. O. Clemans, Co. Atty. ..	
June 26, 1902	N. M. Hubbard	W. O. Clemans, Co. Atty. ..	
July 8, 1902	Mary Moreland	F. L. Anderson	
July 17, 1902	G. W. Davidson	W. O. Clemans, Co. Atty. ..	
Sept. 26, 1902	Sarah Thompson	Frank E. Reed	
Sept. 27, 1902	Charles Nightengale	W. O. Clemans, Co. Atty. ..	
Oct. 14, 1902	Columbus Woodfen	W. O. Clemans, Co. Atty. ..	Tax paid.
Nov. 17, 1902	Ida Sherman	W. O. Clemans, Co. Atty. ..	
Nov. 24, 1902	J. W. Stonsburg	W. O. Clemans, Co. Atty. ..	
Jan. 7, 1903	Charles Titus	W. F. Hayford, Admr.	
Jan. 12, 1903	Jacob J. Egermeyer	W. O. Clemans, Co. Atty. ..	
April 10, 1903	Hosen White	Antrim L. White	
April 13, 1903	William Gamble	Jamison & Smyth	
May 15, 1903	Hiram K. Cornell	Warren Harman, Atty. ...	
June 17, 1903	Simon Sindlinger	F. L. Anderson	

LOUISA COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Sept. 6, 1901	Richard Richards	C. A. Carpenter.	Tax paid.
March 31, 1903	George B. Miller	H. E. Curran, Co. Atty ..	
March 31, 1903	James N. Chapman	H. E. Curran, Co. Atty ..	
March 31, 1903	D. N. Sprague	H. E. Curran, Co. Atty ..	
June 10, 1903	Martha E. McGrew	H. E. Curran, Co. Atty ..	
June 10, 1903	James Caldwell	H. E. Curran, Co. Atty ..	

LYON COUNTY.

Feb. 26, 1902	I. W. Tewsberry	Simon Fisher, Co Atty ..	
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MADISON COUNTY.

Aug. 13, 1901	Margaret R. W. Noland ..	R. L. Huston, Clerk	Tax paid.
Dec. 10, 1901	Jesse Oldham	C. A. Robbins, Co. Atty.	
March 13, 1903	J. C. Watt	W. S. Cooper, Co. Atty..	
April 17, 1903	Etta H. Hudson	W. S. Cooper, Co Atty..	

MAHASKA COUNTY.

July 1, 1901	Martha S. Coleman	Jas. A. Devitt, Co. Atty.	Tax paid.
Aug. 23, 1901	Elizabeth Thompson ..	Jas. A. Devitt, Co. Atty.	
Aug. 26, 1901	Harry H. Hostetter	Jas. A. Devitt, Co. Atty.	
Sept. 23, 1901	Emma P. Drake	Jas. A. Devitt, Co. Atty.	
Jan. 10, 1902	Cornelius Dykstra	Jas. A. Devitt, Co. Atty.	
Jan. 21, 1902	Sophia Frankel	Jas. A. Devitt, Co. Atty.	
March 31, 1902	John Fritz	Jas. A. Devitt, Co. Atty.	
April 22, 1902	Geo. S. Bentley	Jas. A. Devitt, Co. Atty.	
May 6, 1902	Martin O'Carroll	Jas. A. Devitt, Co. Atty.	
Dec. 17, 1902	Abraham Miller	Jas. A. Devitt, Co Atty.	
June 24, 1903	Almira W. Roland	Jas. A. Devitt, Co. Atty.	
June 24, 1903	Orlando C. Gaskill	Jas. A. Devitt, Co. Atty.	
June 24, 1903	Isaac Dixon	Jas. A. Devitt, Co. Atty.	

MARION COUNTY.

Nov. 26, 1901	Clinton A. Buffkin	W. C. Wentzer, Co. Atty.	Tax paid.
July 5, 1902	P. J. Koelman	Henry P. Scholte	Tax paid.
April 27, 1903	Arie Schakel	J. H. Stubenrauch	

MARSHALL COUNTY.

Nov. 7, 1901	David A. Elder	C. M. Norton	Tax paid.
Aug. 16, 1902	Gilbert E. Fox	Jason Moffatt	Tax paid.
Nov. 8, 1902	Edwin H. Hibben	Henry Stone, Co. Atty..	
Jan. 22, 1903	Ezra Perrin	F. E. Northup, Co. Atty.	

MILLS COUNTY.

Nov. 21, 1901	A. P. Boswell	A. E. Cook, Co. Atty.	Tax paid.
July 1, 1902	Wm. H. Spetman	A. E. Cook, Co. Atty.	Tax paid.
Oct. 29, 1902	J. V. Hinchman	A. E. Cook, Co. Atty.	Tax paid.
Nov. 8, 1902	Jas. L. Cadenhead	A. E. Cook, Co. Atty.	
Jan. 31, 1903	John T. Haynie	C. E. Dean, Co. Atty.	
June 6, 1903	Lars Nielson	C. E. Dean, Co. Atty.	

MITCHELL COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
Feb. 12, 1902	John Swett	A. A. Kugler, Co. Atty..	
Feb. 20, 1902	Betsy Howard	A. A. Kugler, Co. Atty..	
March 26, 1903	John Frazer	A. A. Kugler, Co. Atty..	

MONONA COUNTY.

July 25, 1901	Frank H. Crum	W. L. Smith, Co. Atty..	Tax paid.
Aug. 14, 1901	Paul M. Dubois	W. L. Smith, Co. Atty..	
Feb. 28, 1902	Margaret A. Pike	George A. Oliver	Tax paid.
March 21, 1902	Lorenzo Jacobson	W. L. Smith, Co. Atty..	
Dec. 26, 1902	A. Z. Mosher	W. L. Smith, Co. Atty..	

MONROE COUNTY.

July 17, 1901	Alexander Ramsay	F. D. Everett, Co. Atty..	Tax paid.
Oct. 15, 1901	Martha J. Gibson	F. D. Everett, Co. Atty..	Tax paid.
June 20, 1902	Vernie O. Swan	Thos. Hickenlooper, clerk.	Tax paid.
July 14, 1902	John O'Reiley	F. D. Everett, Co. Atty..	Tax paid.
July 14, 1902	Honora Lynch	F. D. Everett, Co. Atty..	No tax due.
Oct. 2, 1902	Samuel Butcher	F. D. Everett, Co. Atty..	Tax paid.
Dec. 18, 1902	James Dunden	F. D. Everett, Co. Atty..	
Jan. 10, 1903	Simon Wyckoff	F. D. Everett, Co. Atty..	
Feb. 17, 1903	Wm. H. H. White	F. D. Everett, Co Atty	

MONTGOMERY COUNTY.

July 11, 1902	Mary Ann Robinson	F. P. Greenlee, Co. Atty.	Tax paid.
July 14, 1902	Rhoda A. Stevens	H. G. Barnes, clerk	
July 14, 1902	Richard Mount	H. G. Barnes, clerk	
July 14, 1902	Oscar W. Eckland	H. G. Barnes, clerk	
July 14, 1902	Margaret Ritchey	H. G. Barnes, clerk	
July 22, 1902	Edward Tidmarsh	F. P. Greenlee, Co. Atty.	
July 22, 1902	Carl Wm. Hamilton	F. P. Greenlee, Co. Atty.	
Aug. 21, 1902	Wm. N. Hullett	J. C. Hays, appraiser	
March 4, 1903	Amelia E. Shinn	F. P. Greenlee, Co. Atty.	

MUSCATINE COUNTY.

Sept. 5, 1901	Adam Drumm	E. P. Ingham, Co. Atty..	Tax paid.
Sept. 5, 1901	Elizabeth Parker	E. P. Ingham, Co. Atty..	
Sept. 5, 1901	R. J. Nolan	E. P. Ingham, Co. Atty..	
Sept. 5, 1901	Samuel P. Creger	E. P. Ingham, Co. Atty..	Tax paid.
Sept. 5, 1901	Orpha M. Dougherty	E. P. Ingham, Co. Atty..	
Sept. 16, 1901	Mary M. Southgate	E. P. Ingham, Co. Atty..	
July 1, 1902	Susan Heath	E. P. Ingham, Co. Atty..	Tax paid.
Nov. 12, 1902	Maria S. Hatch	H. C. Madden	
Dec. 29, 1902	Annie R. Walker	E. P. Ingham, Co. Atty..	
Feb. 11, 1903	John B. Dougherty	E. P. Ingham, Co. Atty..	
Feb. 19, 1903	Mary A. Couch	E. P. Ingham, Co. Atty..	
Feb. 19, 1903	Philip Laurent	E. P. Ingham, Co. Atty..	
Feb. 19, 1903	Geo. W. Moore	E. P. Ingham, Co Atty	

O'BRIEN COUNTY.

Oct. 21, 1902	F. T. Piper	A. J. Walsmith, Co. Atty	
May 6, 1903	F. E. Kallenberger	Joe Morton, Co. Atty	
May 6, 1903	Eustace Hayes	Joe Morton, Co. Atty	
May 6, 1903	Ann McFarland	Joe Morton, Co. Atty	
May 6, 1903	R. G. Ewers	Joe Morton, Co. Atty	
May 6, 1903	Henrietta W. Campbell ..	Joe Morton, Co. Atty	
May 6, 1903	Thomas H. Short	Joe Morton, Co. Atty	
May 6, 1903	Benjamin Knowles	Joe Morton, Co. Atty	
May 6, 1903	Peter E. Sunde	Joe Morton, Co. Atty	
May 19, 1903	William August Guhl	Joe Morton, Co. Atty	
June 11, 1903	Lionel A. Worth	Joe Morton, Co. Atty	

PAGE COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
July 10, 1901	W. S. Martin	Hon. A. B. Thornell	
Aug. 30, 1901	David Sigler	D. G. Sutherland, Co. Atty	
Aug. 31, 1901	Sarah Talant	A. Weststrand, Clerk	Tax paid.
Nov. 20, 1901	Mary K. Laney	G. I. Miller	
Nov. 20, 1901	Maggie Croft	G. I. Miller	
Nov. 20, 1901	Charles London	G. I. Miller	Tax paid.
Nov. 20, 1901	Nancy J. Mooney	G. I. Miller	
Nov. 20, 1901	Robert B. Woods	G. I. Miller	
Nov. 20, 1901	Addie M. Laney	G. I. Miller	
March 7, 1903	Elizabeth Lester	C. W. Stuart	No tax due.
March 12, 1903	Mary Strawbridge	G. I. Miller	

PALO ALTO COUNTY.

Nov. 20, 1901	Margaret Cody	E. A. Morling, Co. Atty.	Tax paid.
Nov. 23, 1901	Henry Bumb	E. A. Morling, Co. Atty.	
April 14, 1902	Albert A. Eston	E. A. Morling, Co. Atty.	Tax paid.
April 14, 1902	Eliza L. Dewey	E. A. Morling, Co. Atty.	Tax paid.
April 19, 1902	Robert McHardy	E. A. Morling, Co. Atty.	
May 3, 1902	Michael Ryan	E. A. Morling, Co. Atty.	Tax paid.
Dec. 7, 1902	T. H. Tobin	E. A. Morling, Co. Atty.	

PLYMOUTH COUNTY.

Aug. 22, 1901	Theresa Eckstein	Geo. A. Jeffers, Co. Atty	Tax paid.
Nov. 10, 1901	Gertrude Perry Symms	Geo. A. Jeffers, Co. Atty	Tax paid.
March 14, 1902	Isaac Pomeroy	Frank M. Roseberry	Tax paid.
March 31, 1902	James Hamilton	Geo. A. Jeffers, Co. Atty	Tax paid.
May 15, 1902	James A. Freer	J. B. Cunningham, Clerk	Tax paid.
July 19, 1902	George Hill	Geo. A. Jeffers, Co. Atty	No tax due.
Feb. 13, 1903	Harry G. Reynolds	G. I. Struble, Co. Atty	
May 1, 1903	Mary Victor	G. I. Struble, Co. Atty	
May 22, 1903	Charles Small	G. I. Struble, Co. Atty	No tax due.

POCAHONTAS COUNTY.

Sept. 18, 1901	Wm. James Wanek	Wm. Hazlett, Co. Atty	Tax paid.
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POLK COUNTY.

Aug. 3, 1901	George A. Hardin	John McLennan, Co. Atty.	
Aug. 10, 1901	Edward McGrath	Dunheise, Atty	Tax paid.
Aug. 13, 1901	F. F. Lathrop	John McLennan, Co. Atty.	
Aug. 15, 1901	Joseph Kastner	John McLennan, Co. Atty.	
Aug. 15, 1901	Melina Nash	John McLennan, Co. Atty.	
Sept. 20, 1901	Zelma T. Dunlap	John McLennan, Co. Atty.	
Sept. 23, 1901	Martha C. Callahan	John McLennan, Co. Atty.	Tax paid.
Sept. 27, 1901	Harry G. Reynolds	John McLennan, Co. Atty.	Tax paid.
Oct. 15, 1901	Margaret A. Johnson	John McLennan, Co. Atty.	
Nov. 6, 1901	John Fathergill	John McLennan, Co. Atty.	
Dec. 4, 1901	Frank A. Guterson	John McLennan, Co. Atty.	
Dec. 16, 1901	Mary Adamson	John McLennan, Co. Atty.	
Dec. 16, 1901	William Phillips	John McLennan, Co. Atty.	
Dec. 17, 1901	John Gordon	John McLennan, Co. Atty.	
Dec. 18, 1901	Emil Laray	John McLennan, Co. Atty.	Tax paid.
Dec. 18, 1901	Charles B. Perkins	John McLennan, Co. Atty.	
Dec. 20, 1901	Marco Chiesia	John McLennan, Co. Atty.	Tax paid.
Jan. 4, 1902	Sarah A. Higgins	John McLennan, Co. Atty.	
Jan. 15, 1902	Chas. B. Perkins	John McLennan, Co. Atty.	
Feb. 17, 1902	Andrew J. Dickerhoff	John McLennan, Co. Atty.	
Feb. 28, 1902	L. J. Wells	John McLennan, Co. Atty.	
March 30, 1902	Ann Tidale	John McLennan, Co. Atty.	
March 31, 1902	James Adams	John McLennan, Co. Atty.	

POLK COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
April 9, 1902	Bertha Frank	R. T. Wellslager	Tax paid.
April 10, 1902	Maria E. Dart	John McLennan, Co. Atty.	
April 11, 1902	Anna C. Holmes	John McLennan, Co. Atty.	
April 11, 1902	Thirah Gustine	John McLennan, Co. Atty.	Tax paid.
April 11, 1902	John McLennan, Co. Atty.		No tax due.
May 5, 1902	Nels Henrich Peterson	John McLennan, Co. Atty.	
May 8, 1902	Orlando Tidale	John McLennan, Co. Atty.	
June 15, 1902	Gwen A. Loughier	John McLennan, Co. Atty.	Tax paid.
July 1, 1902	Margaret Dooley	John McLennan, Co. Atty.	Tax paid.
July 14, 1902	Maggie Strange	John McLennan, Co. Atty.	No tax due.
Aug. 1, 1902	Anna M. Genesee	John McLennan, Co. Atty.	
Aug. 12, 1902	D. M. Richmond	John McLennan, Co. Atty.	
Sept. 3, 1902	Geo. A. Cranston	John McLennan, Co. Atty.	
Sept. 3, 1902	James A. Cranston	John McLennan, Co. Atty.	
Sept. 3, 1902	A. J. Woodman	John McLennan, Co. Atty.	
Oct. 3, 1902	E. W. Thors	John McLennan, Co. Atty.	
Oct. 14, 1902	Mary A. Channon	John McLennan, Co. Atty.	
Nov. 4, 1902	E. W. Munsel	John McLennan, Co. Atty.	
Dec. 4, 1902	R. O. Misener	John McLennan, Co. Atty.	
Dec. 12, 1902	Mary A. Hallack	John McLennan, Co. Atty.	
Dec. 24, 1902	John Gustafson	John McLennan, Co. Atty.	
Dec. 26, 1902	Julia E. Woodward	John McLennan, Co. Atty.	
Dec. 28, 1902	Mary Ann Shaw	Jesse A. Miller, Co. Atty.	
Jan. 29, 1903	Robert Law	St. John & Stephenson	
Feb. 28, 1903	Nelson Wheeler	Jesse A. Miller, Co. Atty.	
March 10, 1903	John A. Vico	Jesse A. Miller, Co. Atty.	
March 12, 1903	W. B. Walker	Jesse A. Miller, Co. Atty.	
April 10, 1903	Edward F. Yall	Jesse A. Miller, Co. Atty.	
April 13, 1903	Eileen Fitzgerald	Jesse A. Miller, Co. Atty.	
April 17, 1903	Margaret Ann Ricks	Jesse A. Miller, Co. Atty.	
April 30, 1903	Hannah M. Thompson	Jesse A. Miller, Co. Atty.	
April 30, 1903	Rattie F. Whitacre	Jesse A. Miller, Co. Atty.	
April 30, 1903	Alice Genoway	Jesse A. Miller, Co. Atty.	
April 30, 1903	Ernest M. Miller	Jesse A. Miller, Co. Atty.	
April 30, 1903	Elizabeth H. Sablin	Jesse A. Miller, Co. Atty.	
May 12, 1903	Fred H. Benham	Jesse A. Miller, Co. Atty.	
May 27, 1903	Persis A. Triplett	Jesse A. Miller, Co. Atty.	
June 10, 1903	John Halline	Jesse A. Miller, Co. Atty.	

POTTAWATTAMIE COUNTY.

Aug. 24, 1901	Lucinda K. Cutting	W. H. Killpack, Co. Atty	Tax paid.
Dec. 9, 1901	John T. McDaniel	W. H. Killpack, Co. Atty	Tax paid.
Feb. 24, 1902	Freihald & Campbell	W. H. Killpack, Co. Atty	Tax paid.
March 7, 1902	Mary Murphy	W. H. Killpack, Co. Atty	
March 29, 1902	Daniel Kroeger	W. H. Killpack, Co. Atty	Tax paid.
April 12, 1902	Henry Muhlenbrook	W. H. Killpack, Co. Atty	Tax paid.
April 12, 1902	Ulrick Muhlenbrook	W. H. Killpack, Co. Atty	
April 15, 1902	Ingram G. Garner	W. H. Killpack, Co. Atty	Tax paid.
Sept. 15, 1902	James Glasgow	W. H. Killpack, Co. Atty	
Nov. 13, 1902	Wm. B. Tolbert	W. H. Killpack, Co. Atty	Tax paid.
Dec. 18, 1902	Fish & Snyder	W. H. Killpack, Co. Atty	
May 10, 1903	Hannah M. Casterman	W. H. Killpack, Co. Atty	
May 10, 1903	Harold L. Henry	W. H. Killpack, Co. Atty	
June 28, 1903	Fredrick Christensen	W. H. Killpack, Co. Atty	

POWESHIEK COUNTY.

May 23, 1902	David Crane	D. W. Morris, Atty.	Tax paid.
July 23, 1902	G. M. C. Hatch	John Stewart, Appr.	Tax paid.
Dec. 4, 1902	Thomas Richardson	J. F. Talbott, Co. Atty.	
Dec. 4, 1902	Julia McGee	J. F. Talbott, Co. Atty.	
Dec. 4, 1902	E. A. McFerrin	J. F. Talbott, Co. Atty.	
March 26, 1903	Mary & Emalie	J. F. Talbott, Co. Atty.	
April 24, 1903	Sherman Saddler	J. F. Talbott, Co. Atty.	
June 17, 1903	John Richardson	D. W. Morris, Atty.	
June 28, 1903	John Mouser	J. F. Talbott, Co. Atty.	

SAC COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
July 31, 1901	Henry Nagel	W. H. Hart, Co. Atty....	Tax paid.
Sept. 5, 1901	Joshua Weltzheimer	W. H. Hart, Co. Atty....	Tax paid.
Oct. 1, 1901	John Barr	W. C. Edson	Tax paid.
Oct. 23, 1901	Margaret J. Barr	W. H. Hart, Co. Atty....	Tax paid.
May 6, 1902	E. F. Fumold	W. H. Hart, Co. Atty....	Tax paid.
Dec. 5, 1902	Albert Behrend	W. H. Hart, Co. Atty....	Tax paid.

SCOTT COUNTY.

Aug. 15, 1901	Henry E. Harsen	Julius Lischer, Co. Atty..	Tax paid.
Aug. 17, 1901	Charles R. Hale	W. H. Wilson	Tax paid.
Sept. 5, 1901	Edward Schaefer, Jr.	R. C. Ficke, Atty	Tax paid.
Sept. 16, 1901	Claus Friedrich Staak	Julius Lischer, Co. Atty..	Tax paid.
Sept. 16, 1901	Joseph Freund	Julius Lischer, Co. Atty..	Tax paid.
Sept. 30, 1901	Hans and Christine Stoltenberg	Heinz & Fisher	Tax paid.
Oct. 2, 1901	Mary F. Pinckney	Julius Lischer, Co. Atty..	Tax paid.
Oct. 10, 1901	Charles H. Bell	Julius Lischer, Co. Atty..	Tax paid.
Oct. 23, 1901	Heinrich Stoltenberg	Julius Lischer, Co. Atty..	Tax paid.
Dec. 11, 1901	Catharine Dittmer	Julius Lischer, Co. Atty..	Tax paid.
Dec. 26, 1901	Marianne Willis	Julius Lischer, Co. Atty..	No tax due
Jan. 9, 1902	Rose Ann Murney	Hass & Hamann	No tax due
Jan. 11, 1902	Anna M. Gill	R. C. Ficke	No tax due
Jan. 11, 1902	Frank P. Hadsell	R. C. Ficke	Tax paid.
Jan. 22, 1902	Minna Schreiber	Julius Lischer, Co. Atty..	Tax paid.
March 6, 1902	Jochim Kuehl	Heinz & Fisher	Tax paid.
June 18, 1902	Catherine Scherrer	Letts & McGee	Tax paid.
Sept. 15, 1902	Julia Frahm	Lischer, Bawden & Neal ..	Tax paid.
Sept. 30, 1902	Claus Bielenberg	W. H. Campbell	Tax paid.
Nov. 19, 1902	Wilhelm Ritter	Bleik Peters	Tax paid.
Dec. 11, 1902	Johann Wiese	J. W. B. McGee, Clerk...	Tax paid.
Dec. 22, 1902	Catharine Sibke	W. H. Campbell	Tax paid.
Dec. 23, 1902	Abram Curtis	W. H. Campbell	Tax paid.
Jan. 15, 1903	Maggie Werthmann	Wm. Hoersch	Tax paid.
Jan. 31, 1903	Mary E. Vander Veer	W. H. Campbell	Tax paid.
Jan. 31, 1903	Henry Tank	Alfred Claussen	Tax paid.
Feb. 4, 1903	Eliza W. Brayton	F. W. Neal, Co. Atty....	Tax paid.
Feb. 4, 1903	Henry Hosler	F. W. Neal, Co. Atty....	Tax paid.
Feb. 4, 1903	Michael Hefferen	F. W. Neal, Co. Atty....	Tax paid.
Feb. 4, 1903	Sophia Frenz	F. W. Neal, Co. Atty....	Tax paid.
Feb. 4, 1903	Samuel Yocum	F. W. Neal, Co. Atty....	Tax paid.
Feb. 10, 1903	Elias Vedder Van Eps	F. W. Neal, Co. Atty....	Tax paid.
Feb. 16, 1903	Martin Glynn	F. W. Neal, Co. Atty....	Tax paid.
Feb. 16, 1903	Catharia Hamann	F. W. Neal, Co. Atty....	Tax paid.
Feb. 20, 1903	Hans Reimers	W. H. Campbell	Tax paid.
Feb. 20, 1903	John O'Dea	W. H. Campbell	Tax paid.
Feb. 20, 1903	Amelia Grater	F. W. Neal, Co. Atty....	Tax paid.
March 5, 1903	Mary L. D. Putnam	F. W. Neal, Co. Atty....	Tax paid.
March 26, 1903	Margaretha Nickels	F. W. Neal, Co. Atty....	Tax paid.
May 16, 1903	Claus Hinrich Lamp	Clerk District Court	Tax paid.
June 9, 1903	Jacob Schehr	W. H. Campbell	Tax paid.
June 11, 1903	Anna H. Long	W. A. Campbell	Tax paid.

SHELBY COUNTY.

Nov. 17, 1902	Eleanor Harrod ..	W B Rowland, Co. Atty.	
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SIOUX COUNTY.

Sept. 13, 1901	Ate Hofstra	Anthony Te Paske, Co. At.	Tax paid.
March 8, 1902	John J. Heeren	Anthony Te Paske, Co. At.	Tax paid.
Sept. 8, 1902	Wm. H. Kelley	Geo. Brewster, clerk	No tax due.
Oct. 25, 1902	A. J. DeBruin	G. Klay	No tax due.
March 13, 1903	John Wood	A. Te Paske, Co. Atty....	No tax due.
March 16, 1903	Chas. A. Stewart	Geo. Brewster, clerk	No tax due.
April 6, 1903	Thos. L. Warren	Geo. Brewster, clerk	No tax due.

STORY COUNTY.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
April 28, 1902	Samuel Bates	G. A. Underwood, Co. At.	Tax paid.
April 28, 1902	Anne J. Bates	G. A. Underwood, Co. At.	Tax paid.
May 4, 1902	Nils Amund	G. A. Underwood, Co. At.	Tax paid.

TAMA COUNTY.

Aug. 10, 1901	Mrs L. A. Hewett ..	R. B. Kepler, Co. Atty....	Tax paid.
Oct. 23, 1901	Lewis A. Hewett....	Chas. Bene-h clerk.	Tax paid.

TAYLOR COUNTY.

Aug. 7, 1901	Chas. H. Van Doren	W. E. Miller, Co. Atty....	Tax paid.
Aug. 7, 1901	Benj. F. Cade	W. E. Miller, Co. Atty....	Tax paid.
Aug. 7, 1901	W. T. Henderson	W. E. Miller, Co. Atty....	Tax paid.
Aug. 7, 1901	Henry Welborn	W. E. Miller, Co. Atty....	Tax paid.

UNION COUNTY.

Nov. 8, 1901	Cris Harris	John B. Sullivan, Co. Atty.	Tax paid.
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VAN BUREN COUNTY.

Dec. 28, 1901	Hugh G. Brown	E. R. Harlan, Co. Atty....	Tax paid.
March 14, 1902	Henrietta M. Carr	E. R. Harlan, Co. Atty....	Tax paid.
March 28, 1902	Grayson M. Anderson	E. R. Harlan, Co. Atty....	Tax paid.
April 21, 1902	David Brower	E. R. Harlan, Co. Atty....	Tax paid.

WAPELLO COUNTY.

June 11, 1902	Margaret A. Dickens	D. H. Emery, Co. Atty....	Tax paid.
July 2, 1902	Daniel Eaton	D. H. Emery, Co. Atty....	Tax paid.
Feb. 12, 1903	Patrick Colgan	Steck & Smith	Tax paid.
April 29, 1903	John S. Denton	Seneca Cornell, Co. Atty.	Tax paid.

WARREN COUNTY.

Jan. 21, 1902	B. F. Chaffin	A. V. Proudfoot	Tax paid.
Jan. 23, 1902	Joseph Long	Geo. Clammer, Co. Atty.	Tax paid.
Feb. 12, 1902	Mary L. Berry	Geo. Clammer, Co. Atty.	Tax paid.
May 3, 1902	Dora E. McCartney	Geo. Clammer, Co. Atty.	Tax paid.
Oct. 28, 1902	W. Martin	Geo. Clammer, Co. Atty.	Tax paid.

WASHINGTON COUNTY.

July 5, 1901	Henry Longwell	M. W. Bailey, Co. Atty....	Tax paid.
July 6, 1901	Jane L. Robison	M. W. Bailey, Co. Atty....	Tax paid.
July 25, 1901	Josephine Haller	M. W. Bailey, Co. Atty....	Tax paid.
Aug. 27, 1901	Lavina E. Baldwin	M. W. Bailey, Co. Atty....	Tax paid.
Dec. 13, 1901	Nancy A. Anderson	M. W. Bailey, Co. Atty....	Tax paid.
Dec. 13, 1901	Robert C. Anderson	M. W. Bailey, Co. Atty....	Tax paid.
Dec. 13, 1901	Martin Zeber	M. W. Bailey, Co. Atty....	Tax paid.
Feb. 8, 1902	Wm. A. Anderson	M. W. Bailey, Co. Atty....	Tax paid.
Feb. 10, 1902	William Boyd	M. W. Bailey, Co. Atty....	Tax paid.
Feb. 19, 1902	Simeon Dice	M. W. Bailey, Co. Atty....	Tax paid.
Feb. 19, 1902	Jennie Titus	M. W. Bailey, Co. Atty....	Tax paid.

WASHINGTON COUNTY—CONTINUED.

DATE REPORTED.	ESTATE OF—	REPORTED BY—	REMARKS.
May 6, 1902	Roland B. Bowland.....	M. W. Bailey, Co. Atty..	Tax paid.
May 8, 1902	John Hammas.....	M. W. Bailey, Co. Atty..	Tax paid.
July 8, 1902	Thos. L. Pinkerton.....	M. W. Bailey, Co. Atty..	
Aug. 1, 1902	Jane C. Young.....	M. W. Bailey, Co. Atty..	
Nov. 8, 1902	Robert Blair.....	M. W. Bailey, Co. Atty..	Tax paid.
Dec. 6, 1902	Mary E. Roberts.....	M. W. Bailey, Co. Atty..	
Dec. 6, 1902	Eliza J. McJunkin.....	M. W. Bailey, Co. Atty..	
Dec. 12, 1902	Anna M. Bennett.....	M. W. Bailey, Co. Atty..	
May 28, 1903	Timothy Sullivan.....	M. W. Bailey, Co. Atty..	

WAYNE COUNTY.

Sept. 19, 1902	Peter Rife.....	L. L. Livingston, Co. Atty.	No tax due.
Sept. 19, 1902	Jane C. French.....	L. L. Livingston, Co. Atty.	Tax paid.
Sept. 19, 1902	Sarah J. Helt.....	L. L. Livingston, Co. Atty.	
Sept. 19, 1902	John N. Elder.....	L. L. Livingston, Co. Atty.	
Sept. 19, 1902	William Barber.....	L. L. Livingston, Co. Atty.	
Sept. 19, 1902	T. P. Walden.....	L. L. Livingston, Co. Atty.	
Sept. 19, 1902	Robert Laing.....	L. L. Livingston, Co. Atty.	
Feb. 12, 1903	W. H. Able.....	L. L. Livingston, Co. Atty.	
April 9, 1903	Elizabeth Albertson.....	L. L. Livingston, Co. Atty.	
April 9, 1903	Theodore Wade.....	L. L. Livingston, Co. Atty.	

WEBSTER COUNTY.

Aug. 2, 1901	T. O. Vangdahl.....	Chas. W. Hackler, Co. Atty	Tax paid.
Sept. 10, 1901	Gustaf Johnson.....	Chas. W. Hackler, Co. Atty	Tax paid.
Sept. 20, 1901	Edward Prinderville.....	Chas. W. Hackler, Co. Atty	
Dec. 2, 1901	Charles Frost.....	Chas. W. Hackler, Co. Atty	Tax paid.
March 24, 1902	Martin Olson.....	Chas. W. Hackler, Co. Atty	No tax due.
Oct. 16, 1902	Nels Charnquist.....	Chas. W. Hackler, Co. Atty	

WINNEBAGO COUNTY.

Jan. 18, 1902	Emeline Brown.....	Oliver Gorden, Co. Atty.	Tax paid.
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WINNESHEIK COUNTY.

July 8, 1901	Ferdinand Stortz, Jr.....	N. Willett, Co. Atty.....	Tax paid.
Oct. 1, 1901	Martha Severson Oie.....	N. Willett, Co. Atty.....	Tax paid.
Oct. 15, 1901	Rande Thorson.....	N. Willett, Co. Atty.....	Tax paid.
Nov. 18, 1901	Gertrude M. Olson.....	N. Willett, Co. Atty.....	Tax paid.
Nov. 29, 1901	George W. Hall.....	N. Willett, Co. Atty.....	Tax paid.
Dec. 9, 1901	Charles Goetsinger.....	N. Willett, Co. Atty.....	
June 13, 1902	Kaute K. Neste, Jr.....	N. Willett, Co. Atty.....	Tax paid.
Dec. 27, 1902	Timothy Finn.....	N. Willett, Co. Atty.....	
Feb. 2, 1903	Susan Ellingson.....	N. Willett, Co. Atty.....	
Feb. 3, 1903	Bernard Boeckman.....	N. Willett, Co. Atty.....	
March 20, 1903	Anna Johnson.....	N. Willett, Co. Atty.....	Tax paid.
April 3, 1903	Almon Rice.....	N. Willett, Co. Atty.....	

WOODBURY COUNTY.

July 2, 1901	Thomas F. Clarey.....	U. G. Whitney, Co. Atty.	Tax paid.
July 2, 1901	L. H. Steidley.....	U. G. Whitney, Co. Atty.	Tax paid.
July 2, 1901	John Elliott.....	U. G. Whitney, Co. Atty.	No tax due.
July 2, 1901	S. M. Marsh.....	U. G. Whitney, Co. Atty.	Tax paid.
July 2, 1901	Eliza Hundt.....	U. G. Whitney, Co. Atty.	
July 3, 1901	Thos. J. Hudson.....	U. G. Whitney, Co. Atty.	
July 3, 1901	Andrew Fee.....	U. G. Whitney, Co. Atty.	

WOODBURY COUNTY—CONTINUED.

DATE REPORTED	ESTATE OF—	REPORTED BY—	REMARKS.
July 11, 1901	William Elliott.....	U. G. Whitney, Co. Atty.	Tax paid.
Sept. 16, 1901	Samuel H. Irwin.....	U. G. Whitney, Co. Atty.	Tax paid.
Nov. 23, 1901	Bridget Kelly.....	U. G. Whitney, Co. Atty.	Tax paid.
Nov. 23, 1901	John Callanan.....	U. G. Whitney, Co. Atty.	Tax paid.
Nov. 20, 1902	Luther C. Sanborn.....	U. G. Whitney, Co. Atty.	Tax paid.
Feb. 24, 1902	Mary N. Browbacker.....	U. G. Whitney, Co. Atty.	Tax paid.
Feb. 24, 1902	S. B. Spencer.....	U. G. Whitney, Co. Atty.	Tax paid.
June 2, 1902	Guy Alfred Willer.....	M. B. Davis.....	Tax paid.
June 2, 1902	Edgar L. Rooke.....	U. G. Whitney, Co. Atty.	
June 2, 1902	E. T. Clements.....	U. G. Whitney, Co. Atty.	
Nov. 11, 1902	Patrick Murphy.....	F. B. Robinson.....	
Dec. 19, 1902	John S. Vredenberg.....	U. G. Whitney, Co. Atty.	Tax paid.

WORTH COUNTY.

Aug. 29, 1902	Libbie E. More.....	Ed. Collin, Co. Atty.	
April 14, 1903	Ellen M. McMasters.....	M. H. Kepler, Co. Atty..	
April 14, 1903	Albert J. Dwelle.....	M. H. Kepler, Co. Atty..	

WRIGHT COUNTY.

April 9, 1902	Ed. Hartsock.....	I. C. Fenninger, Co. Atty	Tax paid.
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TABLE No. 162.

Showing Receipts of Collateral Inheritance Tax from July 1, 1901, to December 31, 1901.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personality.	Total.	
1901.								
July 1	John Braun	Jean Braun	Audubon		\$ 2,903.25	\$ 1,722.63	\$ 4,625.88	\$ 231.29
July 1	J. D. Dickinson	Rosanna Geeseman	Cedar		3,273.41		3,273.01	163.65
July 2	Geo. W. Koontz	Geo. H. Preston	Johnson		3,600.00	4,900.35	8,500.35	*459.00
July 2	A. J. Grimes	Rowland Todd	Wright		3,865.00		3,865.00	193.25
July 2	Ellen Anderson	Bonnafield Reiter	Jones		3,141.12		3,141.12	*157.75
July 6	A. B. Hinrichs	Theo. Hinrichs	Pocahontas		2,357.75		2,357.75	117.90
July 8	P. H. Halpin	Margaret Mulqueeney	Dubuque			815.10	815.10	40.75
July 9	Edward Elliott	Thomas Elliott	Floyd		9,600.00		9,600.00	*559.40
July 9	T. L. Chappell	Alexander McMullin	Cerro Gordo			3,632.28	3,632.28	*196.14
July 10	Edward Prichett	John Prichett	Lee		3,175.50	4,348.72	7,524.22	376.21
July 11	L. F. Sutton	Mary Polhamus	Clinton		3,886.31		3,886.31	194.30
July 12	Clement Johannes & Rodger Ryan	John Hennessy	Dubuque	\$ 6,500.00			6,500.00	*327.91
July 15	D. S. Lewis	Eliza H. S. Cook	Woodbury		9,775.00	418.81	10,193.81	*553.80
July 16	Emma L. Schwenker	W. F. Bruning	Henry		5,912.50	110,632.00	116,544.50	5,227.22
July 17	James Dewar	W. W. Campbell	Black Hawk		4,882.05		4,882.05	*244.10
July 19	Caroline Ruedy	William Klein	Scott				447.76	*24.08
July 20	Elida and S. R. Harpending	Andrew Harpending	Floyd		11,180.00		11,180.00	559.00
July 20	H. G. Moore	Henry Longwell	Washington		3,045.34		3,045.34	*182.72
July 22	Patrick Hogan	John Collins	Clinton				3,672.00	183.60
July 23	F. E. Gill	Julia A. McCarthy	Woodbury		3,000.00	16,935.40	19,935.40	*998.97
July 23	Caroline B. Drake	J. H. Drake	Monroe				10,747.70	537.38
July 29	P. H. Halpin	Margaret Mulqueeney	Dubuque		500.00		500.00	25.00
July 30	Andrew Walker	Ebenezer Walker	Iowa		400.00	23,057.85	23,457.85	1,172.89
July 30	Daniel Gard	E. W. Gard	Fremont		7,200.00		7,200.00	360.00
July 31	Wm. E. Kyler	Joshua Kyler	Black Hawk				2,083.96	*105.40
July 31	T. J. Lamb	P. J. Clabby	Jackson		17,475.00		17,475.00	873.75
July 31	Eliahs Bueghley	E. D. Bueghley	Marshall		8,285.00		8,285.00	414.25
July 31	W. S. Walker	Hampton DeCamp	Poweshiek			3,050.08	3,050.08	*158.28
July 31	G. P. Neiman	Esther Neiman	Cedar			1,260.96	1,260.96	63.05
Aug. 3	William Scofield	Margaret Coulter	Washington		900.00	1,142.22	2,042.22	*106.87
Aug. 8	W. H. Warburton	Edith C. Higgins	Buchanan		2,200.00	1,163.39	3,363.39	*168.96

Aug. 8	C. H. Moehling	Henrich Oldendorf	Bremer		1,900.00	50,922.15	52,822.15	2,641.10
Aug. 9	Husted & Michel, Attys.	J. W. Dick	Dubuque				596.40	28.32
Aug. 10	E. Jennie Hardy	G. M. Hardy	Johnson		1,283.29		1,283.29	*69.71
Aug. 13	W. H. Sanderson & H. B. Barker	John F. Sanderson	Van Buren					*108.95
Aug. 19	D. McCann	Alzina R. Chapman	Jones	219.75			219.75	10.98
Aug. 20	D. A. Fletcher	Robert Brady	Jackson		3,400.00	7,825.05	11,225.05	561.25
Aug. 20	Abraham Jacobson	Albert Alf-on	Winnebago		1,882.31		1,882.31	*69.34
Aug. 20	O. P. Shiras	Juliet B. Robison	Dubuque			175.00	175.00	8.75
Aug. 23	Lieuvénia C. Spencer	Catharine G. Perry	Mahaska		900.00	1,202.60	2,102.60	105.15
Aug. 23	Owen Kirwin	Katherine Kerwin	Jackson		600.00	1,498.00	2,098.00	104.90
Aug. 23	Helen G. Burch, Jas. M. Burch and Alfred C. Merrill	George B. Burch	Dubuque				4,221.50	211.07
Aug. 26	Ben B. Jewell	Elizabeth Walker	Lee			1,379.80	1,379.80	70.00
Aug. 29	H. W. Sigworth	Lucetta Stevens	Jones		1,800.00		3,154.94	*160.65
Aug. 30	F. J. Harned	J. W. Harvey	Greene		2,890.00	2,858.39	5,748.39	*294.96
Sept. 3	S. I. Davenport	David W. Lynn	Montgomery		11,808.80	7,738.66	19,547.46	977.38
Sept. 4	F. Furst	D. L. Wilson	Adair		5,747.32		5,747.32	287.37
Sept. 5	Stener Steneron	Ole Steneron	Winnebago		2,600.00		2,600.00	146.25
Sept. 6	Edward A. Johnson	Elizabeth Wilson	Lee			7,289.13	7,289.13	*401.30
Sept. 7	J. W. Joyce	Thomas Burke	Palo Alto		250.00	3,053.44	3,303.44	*185.19
Sept. 7	H. C. Struck, Jr.	Charles R. Hale	Scott			3,484.99	3,484.99	174.25
Sept. 7	S. G. Hawks	John N. Halboth	Benton		20,000.00	2,155.72	22,155.72	*1,114.23
Sept. 9	Michael McCormick	Patrick McCormick	Butler					*67.84
Sept. 9	A. D. Allen	Erastus Nichols	Bremer		7,320.00	455.44	7,775.44	*394.35
Sept. 11	Max and Richards Ortiz	Louis Opitz	Clayton		1,923.00		1,923.00	*98.71
Sept. 12	Wm. B. Perrin and Chas. S. Parks	Henry B. Parks	Clackasaw		3,364.48		3,364.48	168.22
Sept. 16	Frank G. Kiest	Edward McGrath	Polk			1,793.00	1,793.00	89.65
Sept. 16	Seever & Malcolm, Attys	Elizabeth Thompson	Mahaska				1,600.00	80.00
Sept. 17	J. H. Branch and R. Scott	Jos. P. Butterfield	Iowa					*207.68
Sept. 20	Wm. L. Hursch	Benjamin F. Christlieb	Palo Alto		2,808.74		2,808.74	*141.22
Sept. 20	George E. Draper	George W. McMahon	Fremont		7,000.00		7,000.00	350.00
Sept. 20	J. Carskadden	Orpha M. Dougherty	Muscataine		900.00		900.00	45.00
Sept. 21	Anna C. Frederickson	John Henry Thomas	Potawat'mie		400.00	5,505.38	5,905.38	*302.16
Sept. 23	Herman Magdefraw	Peter Gerick	Henry		407.57		407.57	*21.06
Sept. 24	J. Carskadden	Mary M. Southgate	Muscataine			3,537.76	3,537.76	*179.86
Sept. 30	Ira P. Adams	Mary C. Ecker	Delaware		1,111.70		1,111.70	55.59
Sept. 30	Joseph T. Daily	Caleb Daily	Ringgold		6,585.03		6,585.03	329.25
Sept. 30	Joseph Rentinger	Joseph Roos	Louisa		412.50	2,965.26	3,377.76	168.89
Oct. 3	A. E. Ellis	Catharine W. Bort	Floyd		900.00	1,890.65	2,790.65	*144.80
Oct. 3	Fred Becker	Theresa Eckstein	Plymouth			1,284.27	1,284.27	*75.63
Oct. 4	E. M. Scott	Walter B. Mack	Linn		8,100.00	11,640.30	19,740.30	*1,004.12
Oct. 5	Lucy J. Bailey	Warren Bailey	Black Hawk		12,861.33		12,861.33	643.06
Oct. 7	Levi Bower	Mrs. G. B. Meyers	Keokuk		800.00	1,733.13	2,533.13	*151.38
Oct. 9	A. Hollingsworth	Samuel M. Clark	Lee	3,300.00			3,300.00	165.00
Oct. 9	F. A. Neidig	Emil Groeschell	Muscataine		2,497.15	530.84	3,027.99	151.40
Oct. 9	Ella G. Cutting and S. W. Holmes	Lucinda K. Cutting	Potawat'mie		1,600.00		1,600.00	80.00
Oct. 12	Jacob Nabstedt	Henry E. Harsen	Scott			2,918.44	2,918.44	145.92
Oct. 14	Granville Cave	Leroy Hammond	Dallas		2,100.00	883.50	2,983.50	149.18

*Includes interest.

TABLE No. 162—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personalty.	Total.	
1901.								
Oct. 14	Marshall Rugg	James Sanders	Grundy			\$ 3,706.03	\$ 3,706.03	\$ *200.82
Oct. 18	Mamie Klosterman	Harry Klosterman	Cedar		\$ 1,900.83		1,900.83	*95.42
Oct. 18	Henry Hoag	Peter Wilsterman	Greene		2,866.67		2,866.67	*149.60
Oct. 21	Addie Clark and Agnes Norlin	Magnus C. Bolander	Floyd			4,444.75	4,444.75	*272.11
Oct. 23	B. F. Heins	William Fox	Linn			253.96	253.96	12.70
Oct. 26	Eunice F. Cartwright	Anson C. Cartwright	Cedar		12,850.00	3,962.54	16,812.54	840.62
Oct. 26	Walter B. Brown	Lydia Maria Brigham	Dickinson	4,600.00			4,600.00	230.00
Oct. 28	E. B. Foster	Ruth L. Sewall	Polk		2,750.00	9,918.85	12,668.85	*654.82
Oct. 28	C. W. Giesen	Mary Brunning	Winneshiek		1,562.00	1,040.93	2,602.93	*139.17
Oct. 30	L. L. Cathcart	William Elliott	Woodbury		6,883.10		6,883.10	*403.27
Nov. 2	H. W. Gerke	Anna Lamp	Scott		1,400.00	7,837.41	9,237.41	461.92
Nov. 4	Sue M. Sterneman and Wm. Musser	Richard Musser	Muscatine	10,000.00			10,000.00	500.00
Nov. 4	P. L. Hayzlett	Thomas Bunton	Black Hawk		910.14		910.14	45.50
Nov. 6	A. L. Doud	Barbara Hootman	Van Buren				974.56	48.73
Nov. 7	Francis Whitehouse	B. F. Granger	Polk			12,444.40	12,444.40	622.22
Nov. 9	Rodg. Ryan and Clement Johannes	John Hennessey	Dubuque		8,800.00		8,800.00	*455.90
Nov. 9	George E. Draper	Margaret G. Keeler	Fremont		700.00	1,314.62	2,014.62	100.73
Nov. 11	B. S. Parrish	Jolly L. Parrish	Hardin		4,415.00	542.43	4,957.43	*256.79
Nov. 11	Lewis I. Cowgill	Sarah F. Wallace	Cedar		4,284.00		4,284.00	214.30
Nov. 12	Kate C. Moriarty	Nora M'Furlong	Webster		4,500.00	1,046.84	5,546.84	*281.88
Nov. 14	John C. Penny	David Penny	Fremont				702.40	*37.22
Nov. 14	Mary L. McNeal	James O'Donnell	Cherokee		4,500.00	1,797.62	6,297.62	314.88
Nov. 14	John H. Geling	Herman Geling	Winneshiek	640.00			640.00	*32.15
Nov. 16	Edmond H. Gifford	Cynthia Jane Renfro	Scott		500.00	647.99	1,147.99	57.40
Nov. 18	William Abegg	Andrew J. House	Mahaska		3,800.00	852.10	4,652.10	*248.25
Nov. 18	Elizabeth Bridson	Charlotta Chance	Ringgold		750.00	467.14	1,217.14	60.86
Nov. 19	D. F. Callender	Amanda E. Parish	Story		351.15		351.15	*21.75
Nov. 19	Nicholas Gergen	Mathias Gergen	Plymouth		3,432.66	984.70	4,417.36	220.85
Nov. 19	Theo. Ivens	L. H. Steidley	Woodbury				2,468.70	*131.10
Nov. 21	Henry Stender	Reimer Wilhelm Haalk	Scott			1,622.90	1,622.90	*83.30
Nov. 22	Peter Klauer	Angelina Buechler	Dubuque		9,000.00	2,210.56	11,210.56	*509.87
Nov. 22	Timothy Galvin	Hannah Desmond	Butler		4,000.00	251.28	4,251.28	212.56
Nov. 22	A. J. Miller	E. R. Miller	Buchanan		5,449.32		5,449.32	*300.00
Nov. 25	H. H. Scott, Atty.	H. L. Stilwell	Page	19,000.00			19,000.00	950.00
Nov. 25	Theresa Kelly	Bartholomew Kelly	Black Hawk		2,124.80	725.73	2,850.53	*149.99
Nov. 26	Mary A. Langdon	D. M. Langdon	Linn		275.00	2,339.49	2,614.49	*133.72
Nov. 26	F. S. Bell	Sarah A. Bell	Henry		1,200.00	5,334.48	6,534.48	326.72
Total.....								
*Includes interest.								

Nov. 27	William Depoy	Isaac Black	Linn		3,000.00	477.83	3,477.83	*183.95
Nov. 29	John C. Clary	Thomas F. Clary	Woodbury		14,625.00	622.00	15,247.00	*859.84
Nov. 30	Adolph Moeller	Hans and C. Stoltenberg	Scott			1,375.26	1,375.26	68.77
Dec. 2	C. C. Davis	Mrs. Roxanna Brady	Jackson		12,200.00	10,404.51	22,604.51	1,130.23
Dec. 2	A. L. Anderson, Verne S. Ellis	Carl J. Appleman	Kossuth	1,600.00			1,600.00	80.00
Dec. 2	Robert Maunder	Thomas Halse	Bremer					1,000.00
Dec. 3	George W. Toms	Joseph Johnson	Linn			1,092.44	1,092.44	*59.09
Dec. 5	Charles G. Silcott	Levi Simons	Warren		1,400.00	851.07	2,251.07	*112.97
Dec. 5	M. Kelley	Chris Harris	Union			1,274.62	1,274.62	*65.28
Dec. 6	John Dennison	Mary Kirkpatrick	Jones		2,773.42		2,773.42	*143.39
Dec. 6	James E. Stinehart	Francis C. Stinehart	Dubuque			9,155.37	9,155.37	457.78
Dec. 6	John S. Stanbery	Norman Bottom	Cerro Gordo		2,027.44		2,027.44	*101.70
Dec. 9	H. M. Carpenter	W. H. Proctor	Jones	2,000.00			2,000.00	100.67
Dec. 11	Matilda Smith	Clara Smith	Winneshiek		2,335.00	7,110.45	9,445.45	472.27
Dec. 12	G. Fisher, J. S. Abbott & T. Boston	H. L. Stilwell	Page	7,000.00			7,000.00	350.00
Dec. 12	John Barlow	Thomas C. Perry	Butler		4,717.50		4,717.50	*254.50
Dec. 13	H. L. Dehner	John Sherlock	Dubuque	24,392.00			24,392.00	*1,222.85
Dec. 14	Fred. N. Smith	Thomas White	Henry			857.99	857.99	*46.45
Dec. 18	J. P. Lyman	Emeline Forbes	Poweshiek			13,011.54	13,011.54	*652.75
Dec. 18	S. F. Small	James C. Gallagher	Louisa		2,350.47		2,350.47	117.52
Dec. 18	J. A. Ekeroth and A. Hanberg	August Sann	Page		6,200.00	3,868.36	10,068.36	*503.75
Dec. 18	J. C. Zahrt	John Henry Zahrt	Iowa		4,051.11		4,051.11	202.56
Dec. 18	Cornelius Dykstra	Jochem D. Knipers	Marion			3,943.50	3,943.50	197.18
Dec. 21	Robert F. Riddle	Isham Burton	Lee		29,303.75	7,286.68	36,590.43	*1,969.92
Dec. 21	O. P. Vangsnes	Osmond Henryson	Story	3,000.00			3,000.00	155.50
Dec. 21	F. R. Kellogg and C. H. Lewis	H. C. Kellogg	Cherokee	100.00			100.00	5.00
Dec. 23	Lawrence Eichhorn	William Lorang	Dubuque			1,515.54	1,515.54	75.77
Dec. 23	A. W. Bickel	Henry Nagel	Sac		3,451.14		3,451.14	*175.43
Dec. 26	N. Willett, Co. Atty	Gertrude M. Olson	Winneshiek		3,000.00	233.68	3,233.68	161.68
Dec. 30	E. G. Peet	Ella Foos	Jones					*134.00
Dec. 30	Joseph Stortz	Ferdinand Stortz, Jr.	Winneshiek		2,450.00	650.58	3,100.58	155.32
Dec. 30	Chas. D. Symms	Gertrude Perry Symms	Plymouth		186.66	1,194.84	1,381.50	*79.88
Dec. 31	Bridget Foley	Alice Foley	Buena Vista			1,072.00	1,072.00	57.10
Dec. 31	Ed. K. Hurley	J. D. Clement	Louisa					12.50
Dec. 31	James H. Shepherd	Austin M. Shepherd	Calhoun		3,258.37	2,983.43	6,241.80	312.00
Total.....								
*Includes interest.								

TABLE No. 163.

Showing Receipts of Collateral Inheritance Tax from January 1, 1902, to December 31, 1902.

DATE.	EXECUTOR, ADMINISTRATOR, OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personalty.	Total.	
1902								
Jan. 6	J. J. Herbster	J. G. Herbster	Hardin	\$ 2,702.20			\$ 2,702.20	\$ *140.95
Jan. 7	F. O. Ellison	J. I. Corbyn	Jones	2,000.00		\$ 2,067.00	4,067.00	*210.10
Jan. 9	Laura V. McKay	Chas. F. McKay	Delaware	7,711.40			7,711.40	*388.82
Jan. 15	Thomas J. Paisley	Eliza Quaintance	Maha-ska			3,606.85	3,606.85	*189.08
Jan. 16	George L. Hay	L. E. Hay	Buena Vista	\$ 6,000.00			6,000.00	300.00
Jan. 17	Ben Ruisch	Albert Jan Floryn	Sioux		5,272.33		5,272.33	*274.15
Jan. 20	Cornelius Frerichs	Jurgen J. Weichman	Butler		1,045.76		1,045.76	*57.17
Jan. 21	Claus F. Wulf	Catharine Dittmer	Scott			2,365.44	2,365.44	118.27
Jan. 24	Chas. R. and Alice R. Corwith	John E. Corwith	Hancock				106,032.00	*6,300.66
Jan. 25	John H. Jackson	Samuel H. Erwin	Woodbury			2,370.94	2,370.94	*120.20
Jan. 27	P. V. Nolan	Margaret Cody	Pa'o Alto			2,164.91	2,164.91	108.24
Jan. 31	Matthew E. Harlan	Norman A. Harlan	Van Buren			2,058.98	2,058.98	*108.44
Feb. 1	Mary Hamilton	Richard Hershey Jones	Linn			1,648.53	1,648.53	82.43
Feb. 4	Jens C. Christensen	Frederick Jensen	Franklin	4,050.00		1,101.99	5,151.99	257.59
Feb. 5	E. S. Harris	James A. Key	Louisa			1,041.06	1,041.06	*52.5
Feb. 6	John Plein	Mary Plein	Dubuque			4,388.62	4,388.62	219.43
Feb. 7	J. T. Edson	Margaret J. Barr	Sac	4,800.00		11.43	4,811.43	*256.60
Feb. 8	Michael Murphy	Timothy Horgan	Woodbury	2,400.00			2,400.00	*120.65
Feb. 14	Thomas B. Twombly	Sarah W. Morrill	Scott	1,250.00		43,294.50	44,544.50	*2,302.85
Feb. 15	Casper Klosterman	Catharine Rothnes	Dubuque			5,416.83	5,416.83	*273.54
Feb. 17	Archie Patterson	William Patterson	Boone	1,379.00			1,379.00	68.95
Feb. 17	Mary C. Opdall	Martin K. Opdall	Winneshiek			1,091.50	1,091.50	54.57
Feb. 20	J. O. Osmundson	John Johnson Wixie	Hancock		1,826.09		1,826.09	*95.20
Feb. 20	J. G. McCray	James McCormick	Henry		1,612.78		1,612.78	*82.50
Feb. 20	Kate Burrs	Maggie Kelly	Dubuque		250.00	1,381.74	1,631.74	*84.66
Feb. 20	Charles Swett	John Swett	Mitchell	3,000.00			3,000.00	150.00
Feb. 24	James L. and Henry F. Dawes	Oliver H. Shephard	Emmet		3,003.80		3,003.80	*159.19
Feb. 25	Sarah Braithwaite and Jno. H. Hass	William Titterington	Palo Alto					2,750.00
Feb. 27	J. M. Watkins	Grace Bonsell	Marion		1,150.00	1,735.13	2,885.13	144.25
Feb. 28	G. Thomp-on	G. T. Lommen	Winneshiek			1,317.04	1,317.04	65.85
Feb. 28	R. C. Stilton	Jeff Smith	Jones	2,000.00			2,000.00	100.00
March 6	A. L. Daud	Barbara Hootman	Van Buren		441.26		441.26	*22.79
March 6	Fred Heinz	Charles H. Bell	Scott		1,850.00	2,202.42	4,112.42	205.61
March 6	Pauline and Rudolph Kuehl	Jochim Kuehl	Scott	200.00			200.00	10.00
March 7	E. A. Burgess	Victoria Brughier	Woodbury	2,700.00			2,700.00	*151.65
March 8	G. Fisher, J. A. Abbott & T. Boston	H. L. Stilwell	Page					5.00
March 8	E. A. Burgess	Victoria Brughier	Woodbury				4,505.00	*250.40
March 8	Thomas Updegraff	John Crooke	Clayton		2,390.29		2,390.29	119.55
March 10	Ephriam Lichty	Polly Schrock	Blackhawk		1,285.86		1,285.86	64.29
March 10	John V. Minter	Upton W. Minter	Henry		750.00		3,390.50	168.02
March 12	C. J. Eastvold	D. J. Hill	Hamilton			1,245.06	1,245.06	*62.79
March 12	Abram V. Mekeel	Caleb B. Mekeel	Linn		9,135.00	3,854.56	12,989.56	649.45
March 13	S. C. Campbell	Frank C. Stewart	Pottawatomie	6,500.00			6,500.00	*427.12
March 14	A. M. Van Allen	Mary E. Wheeler	Henry			1,500.00	1,500.00	21.25
March 15	M. H. Brinton	D. H. Palmer	Hamilton		9,958.00	1,394.56	11,458.00	*609.19
March 19	Lizzie Martin	Daniel Murphy	Van Buren				1,394.56	*70.22
March 20	E. L. McClurkin	Hugh Gardner	Louisa		7,519.68		7,519.68	*412.07
March 20	Stephen Rigney	Michael Rigney	Iowa		10.00	5,936.91	5,946.91	*307.80
March 20	Michael Becker	Jacob Becker	Keokuk			2,380.59	2,380.59	119.03
March 21	M. L. Shine	Ann Lorden	Buchanan		7,200.00	77.25	7,277.25	371.77
March 25	William J. Clapper	Francis Richardson	Shelby			11,394.00	11,394.00	*708.95
March 25	William H. Eason	Samuel D. Shaw	Black Hawk		2,400.00		2,400.00	*124.43
March 25	N. E. Griffin	Kittie Ann Foltz	Jackson		600.00	774.36	1,374.36	68.70
March 26	C. A. Carpenter, attorney	John R. Owen	Louisa	200.00			200.00	10.00
March 26	Eleazer Smith	Nancy Barney	Franklin		700.00	1,429.39	2,129.39	86.83
March 27	A. T. Klein	Clinton A. Buffkin	Marion			6,079.30	6,079.30	303.95
March 29	E. N. Merchant	Lewis Merchant	Carroll		16,000.00	6,776.41	22,776.41	*1,141.86
March 31	H. R. Lee	Jane P. Maltus	Clinton		5,616.03		5,616.03	280.80
April 1	H. L. Churchill	H. B. Churchill	Jasper		1,000.00	6,807.45	7,807.45	390.37
April 2	J. C. Brooks	Edmond Lynch	Linn					162.78
April 2	George Fisher, James A. Abbott, Thos. Boston	H. L. Stilwell	Page					647.42
April 2	F. S. Tewsbury	I. W. Tewsbury	Lyon		5,021.31		5,021.31	*266.71
April 2	Andrew Urban, Aug. Griess, Sr.	John Henry Ernich	Iowa			2,841.03	2,841.03	142.05
April 2	Andrew Urban, Aug. Griess, Sr.	Christina Ernich	Iowa			2,841.03	2,841.03	142.05
April 2	Andrew Urban, Aug. Griess, Sr.	Katharine M. Roesser	Iowa			2,841.03	2,841.03	142.05
April 4	Emma P. Stevens	E. W. Gregory	Pottawatomie	1,515.00			1,515.00	75.75
April 4	Dennis Mahoney	Florence Mahoney	Webster		1,062.00		1,062.00	*62.43
April 5	Elizabeth F. Morrison	Laura M. Jones	Des Moines		31,950.00	32,007.29	63,957.29	*3,267.49
April 7	C. R. Marks	Frank Wilson	Woodbury			6,747.50	6,747.50	*419.35
April 7	C. R. Marks	Luther C. Sanborn	Woodbury	800.00			800.00	40.00
April 8	Edward Powers	Daniel Powers	Polk		3,552.20		3,552.20	*213.88
April 8	Peter H. Dreiser	Peter Dreiser	Clinton		650.00	6,673.31	7,323.31	376.16
April 9	William Begg	Robert Begg	Plymouth		4,050.00	150.55	4,200.55	*221.32
April 9	H. N. Linebarger, F. M. Brown	John Handley	Adair		12,800.00		12,800.00	737.67
April 10	W. E. Tolbert	William Huber	Madison		5,960.00		5,960.00	298.00
April 12	Levi Bower	Therese Schultz	Keokuk		1,091.54		1,091.54	54.57
April 12	Ella M. Dadds	John Dadds	Washington		6,071.79		6,071.79	*305.94
April 14	T. J. Lamb	P. J. Clabby	Jackson			14,633.00	14,633.00	*772.30

*Includes interest.

TABLE No. 163—CONTINUED.

DATE	EXECUTOR, ADMINISTRATOR OR TRUSTEE	DECEDENT	COUNTY	BASIS OF TAX.					Total.	Tax paid.
				Request.	Real estate.	Personalty.				
1902.										
April 14	H. F. Schultz, county attorney.	Joseph Bonlight	Buena Vista.					\$ 18,334.80	\$	*017.05
April 16	Mahlon Head.	Francis M. Patterson.	Greene.		\$ 2,480.14			2,480.14		124.00
April 17	R. Buchanan.	Daniel Donovan.	Woodbury.		1,783.20	\$ 10,742.14		10,742.14		*551.45
April 17	C. L. Johnson.	G. Gibson Jones.	Des Moines.			2,446.06		2,446.06		89.18
April 17	S. H. Jones.	Michael Levy.	Jackson.	\$ 50.00				50.00		*121.67
April 17	Nicholas Ley.	Frank P. Haddell.	Scott.			2,621.81		2,621.81		2.00
April 17	Flora E. Haddell.	A. M. Davis.	Clayton.		500.00			500.00		*25.00
April 18	Sarah L. Davis.	Chris. Jacobson.	Woodbury.		10,000.00			10,000.00		500.00
April 18	N. A. McFall and D. S. Lewis.	P. L. Gibbs.	John Dunstun.			7,530.36		7,530.36		*044.95
April 18	Mrs. P. L. Gibbs.	John Dunstun.	Sioux.		1,200.00	3,945.90		5,145.90		245.15
April 21	Thomas H. Pryor.	Catharine A. G. Richards.	Henry.			9,300.84		9,300.84		*476.85
April 22	Victor H. Shields.	Isaac Eaton.	Washington.			4,118.00		4,118.00		*205.77
April 22	W. R. Shields.	Simon Dice.	Chickasaw.		3,338.00	700.45		4,038.45		199.15
April 22	Orlando.	Charles O. Erwinne.	Bremer.		7,000.00	2,968.29		9,968.29		*509.08
April 23	William B. Perrin.	W. P. Martin, Jr.	Clinton.		3,329.77	1,047.65		4,377.42		105.40
April 25	E. H. Martin.	W. W. McConnell.	Scott.		5,968.27			5,968.27		298.00
April 25	J. Alex. Smith.	Fred Lange.	Buchanan.			803.80		803.80		41.00
April 28	Claus H. Lefrens.	John Tobin.	Potawatmie.		1,800.00	2,738.23		4,538.23		136.00
April 29	Wilhelmina Lange.	Archibald S. Campbell.	Des Moines.		1,800.00	33.93		1,833.93		100.37
May 6	C. E. H. Campbell.	W. H. Davis.	Monroe.		1,100.00	4,624.69		5,724.69		328.23
May 6	Martha Lane.	Alexander Ramsay.	Clinton.		2,900.00	1,100.00		4,000.00		500.00
May 6	Ed. I. Ramsay.	A. Warefield.	Carroll.			3,704.31		3,704.31		185.40
May 8	Annette Warefield.	Mary Ampton.	Lucas.		1,520.00	244.15		1,764.15		*270.41
May 10	Amos Mellinger.	Halsey A. Heater.	Polk.		800.00	600.00		1,400.00		75.00
May 10	H. G. Stevens.	Enoch W. Moore.	Alamakee.		1,214.85	1,100.00		2,314.85		64.15
May 13	Thomas Curtis.	John L. Utley.	Johnson.		1,084.34	1,494.34		2,578.68		*81.80
May 13	Fanni M. Utley.	Sarah A. Bennett.	Welder.		12,800.00			12,800.00		109.42
May 14	Nora E. Donovan.	Dennis Donovan.	Welder.		3,388.54	27,516.87		30,905.41		*1,896.23
May 16	Charles Hilborn.	John T. Coolidge.	Hamilton.			1,070.78		1,070.78		15.00
May 16	John T. Coolidge.	James Hall.	Palo Alto.		1,600.00			1,600.00		39.15
May 19	W. H. Cochran.	Charles H. Van Doran.	Bremer.	300.00				300.00		
May 19	Jacob Kiroher.	Chris. Kiroher.								
May 20	Robert Brad.	Albert A. Easton.								
May 22	H. J. Stebbins.	Andrew Carstenson.								
May 22	H. J. Wynhoff.									
May 23	Kate Mangan.	Lou N. Bonham.	Montgomery.		1,494.43			1,494.43		74.72
May 24	Joseph Wanek.	William James Wanek.	Pocahontas.		1,462.73			1,462.73		*71.68
May 27	Pernellia Wood.	Thomas Wood.	Jackson.			1,923.00		1,923.00		*98.15
May 28	William Cesar.	G. B. Hood.	Black Hawk.		7,992.50	2,797.19		10,789.69		*536.18
May 28	Conrad Strickler.	A. P. Boswell.	Mills.		2,400.00	4,505.00		6,905.00		330.25
May 31	Robert W. Cooper.	Mary Leghorn.	Linn.			8,325.86		8,325.86		*448.15
May 31	Frank Paul, clerk.	John Sievers.	Crawford.	1,200.00				1,200.00		60.00
May 31	W. H. Bangs.	Bethia S. Laughlin.	Henry.		1,300.00	2,937.57		4,237.57		*213.00
June 2	M. W. Harmon.	Horatio Bryant.	Buchanan.		2,211.54			2,211.54		125.27
June 2	Clara Saxxy.	James P. Saxxy.	Johnson.			2,905.40		2,905.40		125.27
June 3	Thomas J. Loftus.	Arthur O. Malley.	Dubuque.			4,919.03		4,919.03		*273.39
June 3	Ellen Gannon.	Eliza Gannon.	Potawatmie.		4,619.75			4,619.75		*238.35
June 4	Mary C. and Helen B. Russell.	J. J. Russell.	Greene.		971.00			971.00		44.55
June 5	Tinie Gray & McClellan Reynolds.	Fannie A. Adams.	Linn.	1,050.00				1,050.00		*53.28
June 7	C. E. Ashbrook.	Julia M. Staley.	Hardin.	20,000.00				20,000.00		1,000.00
June 9	W. D. Burk.	Emily Terry.	Muscatine.		860.00	3,323.21		4,183.21		*241.10
June 9	Charles P. Schimer.	Mary E. Pinckney.	Scott.		1,046.55			1,046.55		52.35
June 10	Kittie M. Pierce.	Mary F. Miller.	Polk.		2,000.00	1,949.49		3,949.49		*202.07
June 10	T. T. Henryson.	Nils Amund.	Story.		2,800.00	1,650.50		4,450.50		*222.50
June 14	L. T. Fleming.	George E. Hardin.	Appanoose.		27,514.29			27,514.29		*1,145.00
June 16	George E. Jones.	Samuel Eaton.	Story.		13,607.74			13,607.74		*671.68
June 16	Jonathan Weber.	Frank Weber.	Muscatine.		2,770.95			2,770.95		*140.75
June 18	W. M. Shank.	John Whalen.	Black Hawk.		6,389.57			6,389.57		*310.32
June 19	Esau Wolcott.	Charles W. Wolf.	Black Hawk.		284.00	1,800.15		2,084.15		80.31
June 19	H. D. Kemmorn.	Henry Frey.	Cedar.		15,000.00			15,000.00		750.00
June 20	C. E. Albrook.	Julia M. Staley.	Hardin.			1,165.83		1,165.83		50.07
June 21	John Langer.	Gwen A. Lougher.	Polk.		2,540.00			2,540.00		125.20
June 21	D. W. Norris and Effie M. Crane.	David Crane.	Poweshiek.		9,000.75			9,000.75		450.45
June 23	J. E. Jennings.	Fred Whittenbaugh.	Fayette.		1,120.00			1,120.00		57.00
June 24	Jacob M. Funk.	Benjamin F. Funk.	Hamilton.		10,450.00	669.31		11,119.31		*569.35
June 24	Marjette B. Seeburger.	John D. Seeburger.	Polk.		42,400.50			42,400.50		2,120.48
June 28	O. P. Wyland.	Charles Kidd.	Shelby.			1,061.50		1,061.50		52.17
June 30	D. S. Lewis, agent.	Mary S. Brownbacker.	Woodbury.			1,000.00		1,000.00		*42.69
July 1	John P. Dagmarhart.	Edward Schaefer, Jr.	Johnson.			2,272.75		2,272.75		113.63
July 2	James A. Howe.	Mary A. Johnson.	Polk.		2,165.78			2,165.78		102.78
July 2	El. Hofstetter.	Jane L. Robinson.	Washington.		600.00	907.33		1,507.33		75.37
July 2	Wm. C. and Fred Schaefer.	John D. Seeburger.	Scott.		10,041.42			10,041.42		*467.68
July 3	John L. Zeber.	Martin Zeber.	Washington.		2,400.00			2,400.00		120.00
July 3	N. Maus.	Adeline Schener.	Scott.			3,215.82		3,215.82		160.00
July 3	John P. Ayward.	Bridget Whalen.	Des Moines.			575.45		575.45		28.00
July 8	David G. Greene.	S. Loretta Greene.	Greene.		150.00	15,132.93		15,282.93		764.11
July 8	William H. Kidder.	Miranda A. Johnson.	Black Hawk.			1,224.95		1,224.95		*62.16
July 9	Henry P. Scholten.	P. J. Kostin.	Marton.	5,653.00				5,653.00		280.00
July 11	Frank Bolmer.	Milo R. Tuttle.	Plymouth.			905.95		905.95		*41.30
July 11	D. O. Greif.	Heinrich Stoltenberg.	Scott.		1,900.00			1,900.00		95.00
July 11	A. D. Greif.	Heinrich Stoltenberg.	Scott.							25.00
July 15	Nels Anderson.	Martin Nelson.	Pocahontas.		6,363.41	506.20		6,869.61		*373.73
July 15	Marie Ryan.	Michael Ryan.	Palo Alto.		964.09			964.09		*48.45

*Includes interest.

TABLE No. 163—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEASED.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personalty.	Total.	
July 16	J. B. McCurdy.	W. H. Borrickman.	Mathaska.	\$ 6,209.30		\$ 6,550.00	\$ 6,209.30	\$ 813.47
July 16	James L. Giesler.	Emma Kirk.	Muscatine.				\$ 6,550.00	\$ 839.15
July 18	A. W. Britton.	W. L. Fry.	Johnson.	\$ 1,361.48			1,361.48	\$ 167.78
July 19	E. B. Foster and G. W. Curtis.	Bunice A. Harmon.	Dallas.	37,550.00		27,391.18	64,941.18	\$ 3,247.06
July 19	Joseph W. Chadcock and Viola D. M.	Lucy A. Cummings.	Dubuque.	6,000.00		3,073.98	9,073.98	\$ 461.96
July 22	John Walter.	Barbara Hughes.	Marion.	2,374.88		2,538.92	4,913.80	\$ 294.88
July 23	George Taylor and Michael Kelly.	James Gollery.	Emmahan.	12,669.34			12,669.34	\$ 644.83
July 24	William Buckton.	William Watts.	Warren.	33,730.00		33,017.38	66,747.38	\$ 3,063.41
July 24	Charles L. Buckton.	Oliver Coma.	Hardin.	1,502.00			1,502.00	\$ 16.27
July 25	George W. Ward.	Sarah M. O'Connor.	Marshall.	16,315.02			16,315.02	\$ 818.41
July 31	John J. O'Connor.	Maurence O'Connor.	Worth.				16,315.02	\$ 71.18
Aug. 2	Charles N. Dahlberg.	A. P. Dahlberg.	Buena Vista.	4,165.80			4,165.80	\$ 208.29
Aug. 4	Emil Speth.	Peter Knaith.	Scott.			1,631.66	1,631.66	\$ 81.98
Aug. 4	Charles A. Wagner.	Max Misting.	Allamakee.	8,012.33			8,012.33	\$ 150.09
Aug. 4	Timothy Hanlon.	Michael Hanlon.	Jackson.	1,543.47			1,543.47	\$ 83.98
Aug. 6	Frank E. Clark.	Henrietta S. Clark.	Hamilton.	2,886.25			2,886.25	\$ 145.28
Aug. 9	Michael Post.	Peter Whipping.	Delaware.	9,600.00		967.42	10,567.42	\$ 511.97
Aug. 11	Jennetta A. Garner.	Ingram v. Garner.	Pottawamie.	822.58			822.58	\$ 45.21
Aug. 13	Mary E. Downie.	Ann J. Marsh.	Dubuque.	5,000.00			5,000.00	\$ 250.00
Aug. 14	Frank M. Marsh.	Paul M. Dubok.	Monona.	6,668.00		5,549.41	12,217.41	\$ 610.72
Aug. 15	Geo. S. Jeffrey.	Elizabeth A. Hodgson.	Calhoun.	7,400.00		3,890.71	11,290.71	\$ 563.03
Aug. 16	William Orndorff.	George W. Gilmore.	Montgomery.	3,800.00		6,467.28	10,267.28	\$ 508.47
Aug. 18	R. E. Gilmore.	Thomas Hal-	Bremser.	1,849.29			1,849.29	\$ 91.72
Aug. 18	Robert Maunder.	Henry F. Schaper.	Hancock.	1,000.00		96,431.51	97,431.51	\$ 4,811.07
Aug. 18	Jason Moffatt.	Samuel G. Pickett.	Floyd.	1,340.00			1,340.00	\$ 68.80
Aug. 20	C. L. Lyons.	Charles Frost.	Franklin.	8,851.27			8,851.27	\$ 442.06
Aug. 22	George I. Schaper.	Margaret Amelia Hodgson.	Dubuque.	1,600.00			1,600.00	\$ 78.00
Aug. 23	Augusta Pickett.	Charles Frost.	Franklin.			1,600.75	1,600.75	\$ 82.94
Aug. 27	L. B. Carhart.	Margaret Amelia Hodgson.	Dubuque.				1,600.75	\$ 82.94
Aug. 27	William L. Bradley.	Joshua Weltzheimer.	Sac.			2,534.35	2,534.35	\$ 126.24
Aug. 29	C. H. Boots.	Christian Kirchner, Jr.	Webster.	3,000.00			3,000.00	\$ 150.00
Sept. 2	Jacob Kirchner.	William L. Bradley.	Webster.	87,513.00			87,513.00	\$ 4,375.05
Sept. 2	W. H. Taylor.	S. L. Saunders.	Davis.	977.50			977.50	\$ 49.38
Sept. 2	Charles Engelhardt.	Johann Engelhardt.	Clayton.			494.28	494.28	\$ 21.71
Sept. 5	John L. Govig.	T. O. Vandahl.	Webster.	10,400.00		1,944.51	12,344.51	\$ 617.22
Sept. 6	M. C. Allen & Geo. B. James.	Anne J. Bates.	Story.					\$ 350.40
Sept. 9	G. B. Soren.	Elizabeth A. Hodgson.	Muscatine.	5,172.13			5,172.13	\$ 258.60
Sept. 10	John McSteen.	Dennis Olson.	Scott.	830.00		1,519.35	1,819.35	\$ 90.96
Sept. 10	W. E. Harper.	Mary Thompson.	Clarke.	4,558.08			4,558.08	\$ 227.65
Sept. 10	Lewis Bess & McPaul, Attys.	S. B. Spencer.	Woodbury.				4,154.00	\$ 207.78
Sept. 10	John M. Lynn.	William H. Kelley.	Sionx.			1,363.24	1,363.24	\$ 67.80
Sept. 12	William Reese.	Elizabeth Reese.	Henry.	6,000.00		2,883.96	8,883.96	\$ 444.19
Sept. 13	Mary B. Westaby.	Charles Westaby.	Franklin.			5,501.02	5,501.02	\$ 275.06
Sept. 13	Henry C. Spencer.	G. M. C. Hatch.	Poweshiek.				16,558.78	\$ 828.43
Sept. 15	Catharine Kortenkamp.	Michael Crothy.	Delaware.					\$ 15.85
Sept. 18	H. S. Rogers.	Joshua Tipper.	Montgomery.				150.00	\$ 7.50
Sept. 18	Henry H. Negley & E. B. Petty.	Catharine K. Negley.	Genouin.				11,440.00	\$ 570.00
Sept. 19	Joseph Frahm.	Julius Frahm.	Scott.				2,240.74	\$ 112.03
Sept. 23	H. C. Winsor.	Melissa Winsor.	Linn.	484.20			484.20	\$ 24.15
Sept. 26	John C. Power.	Rachel E. Torrey.	Des Moines.			4,009.20	4,009.20	\$ 200.44
Sept. 29	F. M. Smith.	Thomas Case.	Wayne.			20,225.07	20,225.07	\$ 1,011.26
Sept. 30	H. M. Merriek.	Julina Ackley.	Floyd.	4,538.72		1,000.00	5,538.72	\$ 276.93
Oct. 1	Ambruse Brown.	Catharine McCluskey.	Dubuque.			1,763.65	1,763.65	\$ 86.84
Oct. 1	C. A. Edson.	John Barr.	Sac.					\$ 2,512.10
Oct. 3	J. W. Heninger.	Anna Leary.	Keokuk.	1,232.94			1,232.94	\$ 61.96
Oct. 3	C. B. Martin.	Harry G. Reynolds.	Iowa.	1,500.00		1,265.18	2,765.18	\$ 138.26
Oct. 6	A. Frian and August Gredes, Sr.	John Henry Bernich, et al.	Hamilton.			110.00	110.00	\$ 5.60
Oct. 7	C. J. Eastvold.	N. K. Hill.	Hamilton.	7,500.00			7,500.00	\$ 375.00
Oct. 8	Lena Freund.	Joseph Freund.	Scott.	5,636.00			5,636.00	\$ 281.80
Oct. 8	John Sparks.	Jonathan Sparks.	Dubuque.	9,244.25		873.44	10,117.69	\$ 505.88
Oct. 13	Engene Traub.	Joseph Platz.	Dubuque.	7,307.43			7,307.43	\$ 365.37
Oct. 13	George W. Daniels.	James Glasgow.	Pottawamie.	400.00			400.00	\$ 20.00
Oct. 14	Charles Golding.	Mrs. C. L. Ide.	Brenson.	9,883.97			9,883.97	\$ 494.19
Oct. 14	Bolton Bros. Attys.	Patrick A. Fagan.	Harrison.	6,730.00		1,172.71	7,902.71	\$ 395.14
Oct. 17	C. A. Pratt.	Mrs. L. A. Hewett.	Tama.	3,507.73			3,507.73	\$ 175.38
Oct. 20	Joseph J. and Edward Moore.	Henrietta M. Carr.	Van Buren.	20,600.00		39,332.68	60,032.68	\$ 3,001.64
Oct. 21	May Martin.	Frank Mase.	Scott.	4,500.00			4,500.00	\$ 225.00
Oct. 21	A. D. Greif.	Heinrich Stoltenberg.	Scott.					\$ 16.55
Oct. 22	Burgess Carr.	Martin Gillman.	Corre Gordo.			4,181.84	4,181.84	\$ 209.09
Oct. 23	J. S. Taylor.	Leopold F. Cade.	Taylor.	8,000.00		4,433.59	12,433.59	\$ 621.68
Oct. 24	M. W. Herriek.	Wallace M. Preston.	Jones.	3,571.93			3,571.93	\$ 178.60
Oct. 24	A. D. Greif.	Heinrich Stoltenberg.	Scott.	1,550.00			1,550.00	\$ 77.50
Oct. 24	Henry Kohl.	Heinrich Stoltenberg.	Scott.	11,738.01			11,738.01	\$ 586.90
Oct. 25	James H. Cabanis.	Isaac Penberth.	Plymouth.	2,000.00			2,000.00	\$ 100.00
Oct. 25	B. T. Saunders.	Emeline Wilcox.	Delaware.				2,180.00	\$ 109.00
Oct. 27	L. E. Thorning.	James Hamilton.	Plymouth.	3,000.00		257.32	3,257.32	\$ 162.86
Oct. 27	Mary D. Hamilton.	Caroline Gay.	Black Hawk.	2,100.00			2,100.00	\$ 105.00
Oct. 28	Nelson Hitchcock.	Lewis A. Hewett.	Tama.	4,975.00		4,219.79	9,194.79	\$ 459.74
Oct. 29	Chas. A. Pratt.	Paul Roach.	Clayton.	2,832.94			2,832.94	\$ 141.65
Oct. 29	John Killen.	Enoch Berrier.	Henry.	19,000.00		8,042.79	27,042.79	\$ 1,352.14
Nov. 1	J. W. Hanna.							

*Includes interest.

TABLE No. 163—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real Estate.	Personality.	Total.	
Nov. 1	A. Pell Atherton.	Helen L. Jenkins.	Clinton.	\$ 13,400.00	\$ 2,517.52	\$ 15,917.52	\$ 795.00	
Nov. 3	William McAnaley.	Eliza McAnaley.	Iowa.	10,200.00	2,509.65	12,709.65	*648.70	
Nov. 3	M. C. Allen and Geo. B. James.	Anne B. Allen.	Story.		2,220.61		*700.83	
Nov. 5	R. F. Bennett.	Rupert Gartner.	Dubuque.		2,682.63		961.03	
Nov. 5	Martha D. Okell & Henry Garbath.	Henry B. Shigley.	Lee.	400.00	2,222.03	2,622.03	*131.77	
Nov. 6	John Lovelbridge.	B. W. Evans.	Polk.	531.29	2,348.06	2,879.35	*89.05	
Nov. 6	L. Crossley.	Henry Garban.	Des Moines.		2,348.06	2,348.06	*114.20	
Nov. 7	Sarah B. & Bohrer.	Eliza Crawford.	Pot'awat'mie.	250.00		250.00	*12.50	
Nov. 7	E. H. Johnson.	Charles Frost.	Wolstein.		1,290.37	1,290.37	541.05	
Nov. 8	H. D. Kemmorn.	Henry Frey.	Cedar.		2,143.94	2,143.94	107.16	
Nov. 10	E. D. Pierce.	Beniah D. Sherman.	Black Hawk.		1,076.44	1,076.44	*63.80	
Nov. 10	W. A. Hoyt.	Martha C. Callahan.	Fayette.				1,000.00	
Nov. 10	John A. Schneider.	Catharine Holscher.	Dubuque.	725.33		725.33	72.53	
Nov. 12	Arthur Sewall.	Emma L. Burrows.	Tama.		975.45	1,525.45	*101.43	
Nov. 12	Gunder J. Bland.	Gunder Bland.	Clinton.		811.28	811.28	*88.84	
Nov. 13	John Henry.	Ellen Roach.	Butler.	760.00		760.00	*69.00	
Nov. 14	Oliver L. Hater.	John H. Hater.	Mahaska.		3,348.94	3,348.94	*241.71	
Nov. 18	Geo. A. Blanchard & Jas. McDonald.	William T. Blanchard.	Fayette.		5,070.00	5,070.00	*225.70	
Nov. 19	Black Peters, Atty.	Wilhelm Ritter.	Scott.	200.00		200.00	10.00	
Nov. 20	Jas. Callahan and C. P. Holmes.	Martha C. Callahan.	Polk.	25,622.12		25,622.12	*1,281.10	
Nov. 20	Sarah Smith.	Samuel Smith.	Des Moines.		5,328.09	5,328.09	829.35	
Nov. 21	A. Wolf.	Louis Wolf.	Delaware.		750.00	2,175.07	2,925.07	
Nov. 22	Sarah L. Spear.	Mary E. Richardson.	Des Moines.		1,532.71	1,532.71	76.65	
Nov. 23	Nancy L. Hinckman & Wm. A. Lamb.	Axel Edward Johnson.	Mills.	23,000.00	8,400.00	31,400.00	1,196.00	
Nov. 23	Peter J. Mattice.	Henry Bouck.	Emmett.		12,661.10	12,661.10	901.00	
Nov. 24	W. V. Lloyd.	Joseph V. Hinckman.	Mills.		1,532.71	1,532.71	76.65	
Nov. 24	Nancy L. Hinckman & Wm. A. Lamb.	W. H. Slater.	Cedar.	800.00		800.00	30.00	
Nov. 24	A. Wolf.	Louis Wolf.	Delaware.		2,190.09	2,190.09	*114.65	
Nov. 28	Peter E. Walker, Referee.	Grayson M. Anderson.	Van Buren.		1,281.60	1,281.60	72.00	
Dec. 1	Sarah L. Spear.	W. H. Slater.	Cedar.	800.00		800.00	30.00	
Dec. 1	Nancy L. Hinckman & Wm. A. Lamb.	Joseph V. Hinckman.	Mills.		14,300.00	14,300.00	710.00	
Dec. 1	W. G. Shaffer.	Lera P. Grover.	Chickasaw.		5,528.45	5,528.45	308.45	
Dec. 2	Thomas H. Hulan.	John Dehn.	Polk.	300.00		300.00	12.00	
Dec. 5	C. H. Wilson.	Robert L. Blair.	Washington.		3,077.38	3,077.38	153.87	
Dec. 5	Andrew Jacobson.	Peter Johnson.	Lee.		3,968.12	3,968.12	*200.50	
Dec. 5	E. E. Meyer.	Marion Crochrow.	Madison.		756.82	756.82	35.82	
Dec. 8	John Patterson.	Andrew Patterson.	Boone.	1,848.00		1,848.00	90.76	
Dec. 8	A. D. Daniel.	John T. McDonald.	Pot'awat'mie.		1,968.82	1,968.82	101.60	
Dec. 8	Nancy L. Hinckman & Wm. A. Lamb.	Joseph V. Hinckman.	Mills.	6,000.00		6,000.00	300.00	
Dec. 10	H. F. Opfer.	Frederika Sunderman.	Allamakee.		1,457.07	1,457.07	*79.50	
Dec. 10	Nettie and Cynthia Shaw.	W. W. Smith.	Johnson.		3,000.00	3,000.00	*175.00	
Dec. 12	Emma F. Merrill.	Chloe M. Robb.	Clinton.		6,374.15	6,374.15	*318.73	
Dec. 13	Nick Kroeger.	Daniel Kroeger.	Pot'awat'mie.		389.02	5,585.02	270.41	
Dec. 13	W. S. Alger.	Margaret Ritchey.	Montgomery.		968.00	968.00	156.00	
Dec. 17	James E. Todd.	Mary Louie Todd.	Freemont.		1,270.38	1,270.38	*84.27	
Dec. 17	Knudt Thompson.	Martha Severson Ole.	Winnehiack.		10,563.83	10,563.83	629.16	
Dec. 17	Nancy L. Hinckman & Wm. A. Lamb.	Joseph V. Hinckman.	Mills.		100.00	100.00	5.00	
Dec. 18	James E. Todd.	Joseph V. Hinckman.	Mills.	300.00		300.00	15.00	
Dec. 20	Maggie Callahan.	John Callahan.	Woodbury.		1,160.91	1,160.91	58.00	
Dec. 22	B. B. Smith.	Sarah Ann Atkinson.	Cedar.	2,300.53		2,300.53	*117.58	
Dec. 22	T. M. McAdam.	Thomas McMillen.	Henry.		5,875.88	5,875.35	11,171.33	
Dec. 22	C. H. Swenney.	Bertina Frank.	Polk.		3,718.29	3,718.29	6,215.29	
Dec. 23	George Mueller.	Joannet Buren.	Des Moines.		958.10		958.10	
Dec. 24	Jonathan Weber.	Timothy Lamb.	Jackson.		1,267.90	1,267.90	*65.35	
Dec. 24	K. Thompson.	Frank Weber.	Muscatine.		100.00	100.00	5.00	
Dec. 27	J. R. Tolbert.	Rande Thorsen.	Winnehiack.		1,500.00	1,500.00	75.00	
Dec. 31	John Warren Porter.	Robert C. Anderson.	Washington.		9,942.17	9,942.17	497.10	
Dec. 31	Ed. Conant.	B. F. Chaffin.	Warren.		3,110.08	3,110.08	155.55	
Dec. 36	Nancy L. Hinckman & Wm. A. Lamb.	Joseph V. Hinckman.	Mills.	1,500.00		1,500.00	75.00	
Dec. 37	J. R. Tolbert.	W. E. Tolbert.	Pot'awat'mie.		7,100.00	7,100.00	350.00	
Dec. 31	John Mooney.	Sarah B. Porter.	Delaware.				75.00	
Dec. 31	John Mooney.	James Mooney.	Clinton.		6,960.00	6,968.76	463.44	
Total.						\$2,000,248.98	\$119,718.98	

* Includes interest.

TABLE No. 164.

Showing Receipts of Collateral Inheritance Tax from January 1, 1903, to July 1, 1903.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Total.	Tax paid.
				Bequest.	Real estate.	Personalty.			
Jan. 2	W. A. Hoyt	Cornelia Stillwell	Fayette						\$ 300.00
Jan. 2	Herman Leach and Albert Hans	Herman Moldenhauer	Chickasaw			\$ 4,632.00	\$ 4,632.00		332.63
Jan. 2	Mary Sturgeon	Jane C. French	Wayne			3,472.00	3,472.00		177.81
Jan. 3	Robert C. Curtis	Abram Curtis	Scott	\$ 9,800.00				9,800.00	400.00
Jan. 5	J. L. Kanar	Thomas Holland	Hamilton						500.00
Jan. 6	H. M. Roberts	Richard Mount	Montgomery	540.27				510.27	27.02
Jan. 7	T. F. Armstrong	W. T. Henderson	Taylor		\$ 1,500.00	4,731.40	6,331.40	6,331.40	330.71
Jan. 8	Eva A. Piper	F. T. Piper	O'Brien	3,000.00				3,000.00	150.00
Jan. 10	H. S. Coventry	Rian Larson	Fayette						50.00
Jan. 10	W. F. Hayford	Charles Titus	Linn			8,200.27	8,200.27	8,200.27	413.01
Jan. 12	E. S. Walker	Flora Wright	Folk	12,700.00		23,634.39	36,334.39		2,084.06
Jan. 13	John Jones	Margaret Shnell	Iowa	3,314.00		4,011.63	7,325.63		306.28
Jan. 13	Carl F. Bass	Minna Schreiber	Scott	13,035.00		5,301.28	18,336.28		943.81
Jan. 14	D. W. Cotes	Caroline A. Cotes	Guthrie	12,780.00		238.32	13,018.32		650.81
Jan. 15	Bernard Mackin	Margaret Dilk	Des Moines	50.00		445.84	495.84		25.54
Jan. 15	William C. Coy	Lizzied Coy	Dubuque	600.00		4,244.22	4,844.22		242.21
Jan. 15	Andrew Werthmann	Maggie Werthmann	Scott			1,330.45	1,330.45		67.51
Jan. 17	O. H. Snook and Henry Leth.	Hans Lage	Cedar	12,800.00		7,232.43	20,032.43		*1,006.10
Jan. 17	M. Flammant	William H. Spelman	Mills	9,400.00		100.00	9,500.00		475.00
Jan. 17	Thomas Cullinan	Martin Cullinan	Clayton			4,845.43	4,845.43		250.40
Jan. 19	W. Leroy and Willis G. Lillie	George A. Lillie	Linn	9,830.32			9,830.32		491.86
Jan. 19	H. N. Merrick	Julius Ackley	Floyd	1,008.70		1,008.70	2,017.40		100.87
Jan. 19	M. E. Turner	Anthony P. McDonnell	Palo Alto	3,960.31			3,960.31		*208.45
Jan. 19	W. Leroy and Willis G. Lillie	George A. Lillie	Linn			2,683.48	2,683.48		134.17
Jan. 20	Robert Elliott, Jr.	Robert Elliott	Allamakee	3,500.00			3,500.00		175.00
Jan. 20	W. L. Turner	Engene F. Sinclair	Chickasaw			1,820.06	1,820.06		91.03
Jan. 21	Caroline Stucke and Chris Mathe	Betty Becker	Des Moines	9,275.00		16,884.75	26,159.75		1,307.98
Jan. 22	N. A. Lindquist	Gustaf Johnson	Webster	2,298.30			2,298.30		*117.64
Jan. 22	Tobias Teller	James Teller	Scott			5,738.63	5,738.63		286.93
Jan. 23	Tobias Teller	James Teller	Clarke	7,787.64			7,787.64		*414.84
Jan. 23	J. C. Emery	H. J. Howard	Plymouth	5,050.00			5,050.00		*261.50
Jan. 23	Henry Dayton	George W. Hall	Winnechek		3,704.50		3,704.50		*193.56
Jan. 23	John Sellen	Anna Sellen	Oceola			2,476.52	2,476.52		123.94
Jan. 23	J. C. Emery	H. J. Howard	Plymouth			745.85	745.85		*47.48
Jan. 23	John E. Lutz	Barnett Lutz	Linn	300.00			300.00		*15.00
Jan. 23	H. S. Coventry	Rian Larson	Fayette						*30.43
Jan. 29	Henry Haas	Sarah E. Kendall	Greene	1,402.59			1,402.59		70.11
Jan. 29	James A. Henderson	Joan Henderson	Cherokee			1,355.98	1,355.98		67.80
Jan. 31	M. E. Harris	William L. Harris	Madison	6,400.00		3,054.61	9,454.61		*543.50
Feb. 2	F. W. Pulger	Rufus B. Childs	Butler			1,954.12	1,954.12		*108.18
Feb. 2	Nannie Adams	Phoebe C. Dunn	Linn	1,000.00		4,164.02	5,164.02		*261.80
Feb. 2	A. J. Edwards	Elizabeth Brooks	Black Hawk	639.00		1,505.59	2,144.59		111.57
Feb. 2	R. C. McIlwain	Elizabeth M. Copeland	Lee	2,300.00			2,300.00		115.00
Feb. 2	Calvin Moran	Edna C. Trumble	Delaware			1,599.57	1,599.57		78.49
Feb. 5	James A. Craig	Hugh G. Brown	Van Buren	2,250.00		4,965.38	7,215.38		360.78
Feb. 6	Joseph F. Johnson	Susan Guilford	Jones	2,100.00		412.78	2,512.78		125.63
Feb. 6	Levi Bower	William South	Fayette		4,400.00	11,605.74	16,005.74		*878.49
Feb. 7	F. Y. Whitmore	Frederick Bower	Jones		3,500.00		3,500.00		*177.14
Feb. 7	J. F. Johnson	David A. Elder	Marshall		3,471.96		3,471.96		*184.12
Feb. 10	Martha Elder	Lyman Guilford	Woodbury		3,000.00	1,125.54	4,125.54		206.18
Feb. 11	Thomas Malone	Bridget Kelly	Dubuque	\$13,000.00			13,000.00		*655.50
Feb. 12	Engelhardt Hemmi	Anton Hemmi	Davis			3,167.04	3,167.04		158.35
Feb. 12	D. H. Payne	S. W. Lakin	Iowa		3,000.00		3,000.00		*160.87
Feb. 13	Martha J. Anderson	James and Mary McKogan	Chickasaw	1,200.00		4,291.91	5,491.91		274.59
Feb. 13	Mrs. Catherine Murphy	Catherine Murphy	Jackson			12,953.57	12,953.57		667.00
Feb. 13	William Stephens	Francis Mangold	Dubuque	7,500.00		13,079.26	20,579.26		1,018.90
Feb. 16	Morris Spangler	Nancy J. Mooney	Page	1,200.38			1,200.38		60.02
Feb. 16	S. J. Robertson	Henry Tank	Wheeler			68.72	68.72		3.43
Feb. 16	Paul Meyer	Sam W. Landers	Winnechek	1,280.00		1,805.16	3,085.16		*154.26
Feb. 24	E. C. Davis, referee	Conrad Bomby	Des Moines	100.00			100.00		*5.00
Feb. 24	C. S. Edwards	James & Angell	Delaware		4,475.00	2,520.00	6,995.00		349.70
Feb. 24	Fred Bomby	Ellis Adams	Des Moines		5,415.35	1,257.59	6,672.94		*333.65
Feb. 24	Chas. H. Angell	Hattie B. Parmenter	Black Hawk		250.00		250.00		12.50
Feb. 24	Mary Moran	W. R. Martin	Fayette		1,121.10		1,121.10		*56.05
Feb. 28	N. O. Munger	Edith Munger	Black Hawk		1,797.87		1,797.87		*89.89
Feb. 28	Clement Johanne	Monica Fessler	Dubuque		1,200.00		1,200.00		*61.73
March 2	Ralph Wood	Sarah Wood	Fayette			9,100.55	9,100.55		455.03
March 2	Harrie Collett	Harry H. Hostette	Malheur		17,482.06		17,482.06		*874.10
March 5	Laura A. Hostetter	Knutte K. Nette, Jr.	Winnechek			3,597.53	3,597.53		179.89
March 5	K. T. Nette	J. A. O. Yeoman	Jackson			1,697.85	1,697.85		*84.89
March 5	Wm. L. Gibson	Martha J. Gibson	Monroe	550.00			550.00		*27.50
March 6	Chas. W. Campbell	Agnes Campbell	Clinton		3,900.00		3,900.00		195.00
March 6	J. B. Oldham	James Oldham	Madison		12,325.00	4,045.80	16,370.80		*819.04
March 7	Hannan C. Moore	Wm. Kelley	Des Moines		625.00		625.00		31.25
March 7	Walter G. Stevenson	Mary Ann Carpenter	Buchanan			5,454.16	5,454.16		272.81

* Includes interest.

TABLE No. 164—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEASED.	COUNTY.	BASIS OF TAX					Tax paid.
				Request.	Real estate.	Personality.	Total.		
1933.									
March 10	Rebecca Huffman	Benjamin Huffman	Davis	\$ 3,401.59			\$ 3,401.59		\$ 170.07
March 11	W. E. Shiffert	Millie Powell	Johnson	2,624.00			2,624.00		140.67
March 11	J. Y. Hazlett	William Matchan	Bremor	737.18			737.18		36.95
March 12	Ann Steel	Sarah Steel	Cass	7,100.00			7,100.00		353.00
March 13	John A. Swan	Yersie O. Swan	Monroe			\$ 2,347.14			112.35
March 14	M. C. Allen	Julia A. Walker	Story						226.38
March 14	Stephen Butt	Judson Hyde	Clinton	4,800.00			4,800.00		240.00
March 14	Wm. T. Gerlner	Samuel Acker	Monroe	4,300.00			4,300.00		215.00
March 16	C. J. Martin	Christopher Zeltz	Greene	\$ 500.00			500.00		25.00
March 16	Robert C. Curtis	Abram Curtis	Scott		15,634.55		15,634.55		781.72
March 17	H. K. Morrick	Julius Acker	Floyd				100.00		5.40
March 17	M. P. Riordan and Philip O'Reilly	John O'Reilly	Monroe			6,540.40			313.38
March 18	John C. Power	Eliza M. Des	Des Moines		700.00	3,325.63	4,025.63		211.12
March 18	John Reinecke	Anthony Reinecke	Carroll			4,357.00	4,357.00		218.85
March 19	H. W. Fulton, clerk	Jessie M. Adams	Cass		7,800.00		7,800.00		411.40
March 20	Robert C. Curtis	Abram Curtis	Scott		11,133.09		11,133.09		556.65
March 20	H. P. Johnson	Anna Johnson	Winneshiek		100.00		100.00		5.40
March 21	Asaelm Frankel	Sophie Frankel	Polk			3,367.25	3,367.25		171.02
March 21	W. M. Saffley	Helen Pirie	Oedar		2,556.73		2,556.73		129.55
March 23	John Thoreon	Anna Hritson	Hamilton		1,900.00	806.82	2,706.82		135.84
March 24	George K. Beal	William Boyd	Black Hawk	250.00			250.00		12.75
March 24	Michael Drady	Margaret Dooley	Polk		2,058.15		2,058.15		102.90
March 24	Louis Block	Eliaz Vedder Van Eps.	Scott						108.25
March 25	John Dykstra	Cornelius Dykstra	Malaska	33,405.00		9,558.25	42,963.25		2,148.06
March 25	Adella C. Joy, et al	Frances A. W. Shimer	Hancock	41,028.83			41,028.83		2,071.95
March 26	George T. Chamberlin	Willam J. Chamberlin	Hamilton		6,412.00		6,412.00		319.34
March 26	J. R. Porter	Veal Porter	Des Moines		5,060.00	3,678.65	8,738.65		431.93
March 26	Nicholas Froberg	Mary E. Frieberg	Floyd	1,820.00			1,820.00		91.15
March 28	J. G. Harrold	Emma P. Drake	Malaska		1,022.37		1,022.37		51.49
March 31	W. T. McMaken	Arnilda E. McMaken	Des Moines		7,000.00	1,509.24	8,509.24		425.46
April 1	W. J. Forbes	Annie C. Tanner	Cherokee			5,104.38	5,104.38		255.23
April 1	T. Y. Wickham	William Boyd	Washington		2,900.00	1,457.36	4,357.36		204.37
April 1	C. P. Walker	Eliza Crouse	Greene		1,237.10		1,237.10		61.85
April 1	Charles M. Ulrich	John S. Frelenberg	Woodbury		22,098.00		22,098.00		1,104.40
April 1	John J. Burns	John J. Burns	Black Hawk		900.00		900.00		45.00
April 3	Andrew J. Ferns	Mark M. Ferns	Keokuk		1,444.00	200.00	1,644.00		82.20
April 6	Robert Brooke	Annie B. Walker	Muscatine			10,188.57	10,188.57		506.92
April 6	J. B. Keeler	Emeline Brown	Winneshiek		2,700.00	8,580.16	6,280.16		314.20
April 8	Frank Hartcock, et al.	Ed. Hartcock	Wright	1,320.25			1,320.25		66.01
April 8	E. E. Wood and R. M. Dott	Edgar L. Rooker	Woodbury		8,900.00	12,017.71	20,917.71		1,040.88
April 8	Stephen Butt	Judson Hyde	Clinton		4,250.00	5,782.06	9,982.06		446.47
April 10	J. P. Greenshields	Margaret Fox	Pottawattawmie		1,900.00	1,303.62	3,203.62		158.18
April 10	H. G. Cotton	W. V. Walton	Cass		1,500.00		1,500.00		75.00
April 13	T. F. Gunn	Jano Hayden	Linn		1,563.95		1,563.95		78.20
April 13	Bridget A. Quigley	Michael Quigley	Clinton		3,084.77		3,084.77		154.24
April 15	Martin Hornbaker	David Brower	Van Buren			3,063.43	3,063.43		153.17
April 18	Halvor Olson	Hans Halverson	Iowa		1,700.00		1,700.00		85.00
April 18	M. Cooney and P. J. McGrath	B. W. Coyle	Black Hawk			2,063.23	2,063.23		103.16
April 18	Springer & Smith, attorneys	Samuel C. Luecke	Buchanan		1,250.00		1,250.00		62.50
April 19	Jacob Omsky	Guy Alfred Dykstra	Woodbury		4,320.22		4,320.22		216.01
April 20	Fred W. Wilson	Daniel Eaton	Wapello	3,400.00			3,400.00		170.00
April 20	Robert C. Curtis	Abram Curtis	Scott			792.00	792.00		39.60
April 21	Arthur Leas	John O'Dea	Polk		5,122.94	3,822.94	8,945.88		447.29
April 22	Wm. O. Schmidt	John O'Dea	Scott		13,210.00	6,301.98	19,611.98		980.59
April 22	Howard Bondnot and Louis Block	Amelia Grathner	Scott		1,625.00		1,625.00		81.25
April 23	Jim Carter	A. E. Coates	Butler		2,801.75		2,801.75		140.09
April 23	C. E. Copeland	Robert J. Bradley	Fremont		500.00	1,874.97	2,374.97		118.75
April 24	C. H. Earhart	W. H. Brent	Audubon		1,600.00		1,600.00		80.00
April 27	Mervie Fink	Priscilla Condon	Jones		2,450.00		2,450.00		122.50
April 27	George W. Burnside	Mary E. Judd	Linn		4,704.42		4,704.42		235.22
April 27	Ellen Jacobson	Lorenzo Jacobson	Monona	3,550.00			3,550.00		177.50
April 28	A. Andersson	John Hansson	Washington		1,900.00	7,772.03	9,672.03		483.61
April 28	Antrim L. White	Hosca White	Linn		1,756.72		1,756.72		87.83
May 2	Ennie A. Marsh and C. R. Marks	S. M. Marsh	Woodbury		1,600.00	534.72	2,134.72		106.74
May 2	J. H. Humphrey	Henry Weikberg	Washington		1,125.36		1,125.36		56.27
May 2	George Leland	Sarah C. Link	Black Hawk		8,254.77		8,254.77		412.74
May 4	J. C. Brooksmith	Edmond Lynch	Linn						96.67
May 4	T. W. May	Wm. A. Anderson	Washington		400.00		400.00		20.00
May 5	T. W. Bennett	Jonnie Titus	Washington		1,350.00	631.28	2,381.28		119.06
May 5	H. M. Eicher	Roland R. Bowler	Washington		2,000.00	18,108.18	20,108.18		1,005.41
May 5	William Smouse	Eliza J. McAnulta	Washington						25.00
May 5	Nellie P. Lundin	Hannah Person	Seneca Vista		2,620.20		2,620.20		131.01
May 7	M. H. Huff	John S. Denton	Wapello		4,040.05		4,040.05		202.00
May 7	James A. Gamble	J. Frederick Timms	Clinton		2,625.00		2,625.00		131.25
May 7	John F. Zimmerman	John J. Zimmerman	Linn		15,000.00		15,000.00		750.00
May 7	William H. Hase	Eary Cleveland	Linn						43.17
May 9	Clare E. Branton	Edna C. Branton	Dallas			2,625.00	2,625.00		131.25
May 13	Orin J. Jamison	Fidella O. Hutchins	Delaware		600.00	415.59	1,015.59		50.78
May 13	Sophia Bauman	Patricia Bauman	Jackson	1,700.00			1,700.00		85.00
May 13	R. M. Crough	Nellie M. Barrett	Black Hawk		5,440.00	1,586.11	7,026.11		351.31
May 15	W. L. Barrett	Nellie M. Barrett	Black Hawk		2,518.36		2,518.36		125.92
May 15	John Sullivan	Mary J. Sullivan	Pottawattawmie		1,268.96		1,268.96		63.45
May 19	Gertrude Leavitt	C. B. Pinkham	Boone		8,000.00	20,610.73	28,610.73		1,430.54
May 19	W. G. Boler	James A. Froer	Plymouth		500.00		500.00		25.00
May 19	Nicholas Kehoe	Kate Shannon	Jones		7,166.39		7,166.39		358.32

* Includes Interest.

TABLE No. 164—CONTINUED.

DATE.	EXECUTOR, ADMINISTRATOR OR TRUSTEE.	DECEDENT.	COUNTY.	BASIS OF TAX.				Tax paid.
				Bequest.	Real estate.	Personalty.	Total.	
1903.								
May 23	Frederick Frey	Frederick Frey	Des Moines ..	.....	\$ 1,558.36	.....	\$ 1,558.36	\$ *81.90
May 25	Henry Magel	William Lich	Des Moines ..	.....	.....	\$ 15,654.46	15,654.46	*784.47
May 27	Chas. N. Voss and P. Roddewig ..	Mathias Frahm	Scott	\$ 7,500.00	.....	.....	7,500.00	*470.00
May 27	Myron H. Dewey	Eliza L. Dewey	Palo Alto .....	.....	.....	2,666.35	2,666.35	*135.09
May 29	Bertha Knief	C. Knief	Fayette .....	.....	3,946.94	.....	3,946.94	197.34
June 1	T. W. Owen	Benjamin Owen	Iowa .....	.....	13,732.68	.....	13,732.68	*785.96
June 1	Frank Patch and Fred Guhl	William August Guhl	O'Brien .....	.....	.....	916.25	916.25	45.81
June 2	Charles P. Wilson	G. B. Miller	Louisa .....	.....	.....	2,654.40	2,654.40	132.70
June 4	Thomas F. McManus	Edward Reddy	Lee .....	.....	700.00	4,211.51	4,911.51	245.57
June 5	Benjamin F. Burton	Charles A. Stewart	Sioux .....	.....	7,200.00	.....	7,200.00	360.00
June 6	John Barlow	Richard Wood Atkinson ..	Butler	15,000.00	.....	.....	15,000.00	*841.00
June 6	Dora Siegel	Ida A. Siegel	Dubuque .....	.....	1,559.66	.....	1,559.66	77.83
June 9	G. E. Hilsinger	Thomas Lydon	Jackson .....	.....	1,100.00	3,745.99	4,845.99	242.30
June 10	Jesse O. Wells	L. J. Wells	Polk .....	.....	.....	3,765.04	3,765.04	*189.00
June 10	E. H. Ohlendorf	Henry Muhlenbrock	Pottawat'mie ..	.....	.....	3,222.80	3,222.80	*200.88
June 11	H. P. Hancock	Hannah L. Leighton	Fayette .....	.....	600.00	1,971.08	2,571.08	*99.55
June 11	Frank Hartsook, et. al.	Ed Hartsook	Wright .....	.....	1,800.00	.....	3,930.00	*198.11
June 12	Charles Moershel	Maria and Sophia Goepp ..	Iowa .....	.....	.....	4,669.93	4,669.93	*238.18
June 13	John A. Thomas	Richard L. Thomas	Polk .....	.....	.....	.....	.....	*401.27
June 13	Jane Ann Richardson	Thomas Richardson	Poweshiek .....	.....	.....	.....	4,589.86	229.49
June 15	Hugh Cozier	Hepsibah Nixon	Henry .....	.....	.....	7,382.96	7,382.96	369.15
June 15	John Archer	Eustace Hayes	O'Brien .....	.....	5,000.00	1,683.00	6,683.00	*383.00
June 17	Wm. E. Gamble and J. W. Smyth ..	William Gamble	Linn .....	.....	825.00	2,835.90	3,660.90	*192.95
June 18	S. M. Gibson	Martha Harrah	Jackson .....	.....	.....	1,630.19	1,630.19	81.50
June 19	Chas. Farquarsen	Robert McHardy	Palo Alto .....	.....	4,800.00	75.50	4,875.50	*265.22
June 20	S. M. Leach	Salome Weise	Dallas .....	.....	2,399.35	.....	2,399.35	119.96
June 22	Robert C. Curtis	Abram Curtis	Scott .....	.....	.....	.....	229.59	11.48
June 23	W. F. Murphy	James Murphy	Johnson .....	.....	.....	.....	.....	800.00
June 23	James C. Davis	Mrs. Sidney Cox	Lee .....	.....	17,000.00	27,209.92	44,209.92	2,210.49
June 23	Daniel Murphy	Michael Lawler	Crawford .....	.....	2,928.02	.....	2,928.02	*147.20
June 25	William I. Toop	Albert Behrend	Sac	3,000.00	.....	.....	3,000.00	*151.00
June 26	Rudolph Pfeiffer	John Murphy	Audubon .....	.....	5,932.22	.....	5,932.22	296.61
June 26	Rudolph Pfeiffer	John Murphy	Cass .....	.....	12,500.00	.....	12,500.00	625.00
June 26	Rudolph Pfeiffer	John Murphy	Cerro Gordo .....	.....	23,041.61	.....	23,041.61	1,152.08
June 26	Rudolph Pfeiffer	John Murphy	Greene .....	.....	19,818.52	.....	19,818.52	990.93
June 26	Rudolph Pfeiffer	John Murphy	Harrison .....	.....	2,345.20	.....	2,345.20	117.26
June 26	Rudolph Pfeiffer	John Murphy	Page .....	.....	11,893.77	.....	11,893.77	594.19

June 29	W. S. Alger	Margaret Ritchey	Montgomery ..	200.00	.....	.....	200.00	*10.40
June 29	Samuel Green	Alice R. Green	Henry .....	.....	2,236.56	.....	2,236.56	*121.66
June 30	Mary K. Weeks	Anna K. Weeks	Keokuk .....	.....	2,983.00	581.96	3,564.96	178.22
June 30	E. H. Ohlendorf	Ulricke Muhlenbrock	Pottawat'mie ..	.....	1,084.63	.....	1,084.63	*61.60
	Total .....	.....	.....	.....	.....	.....	\$1,208,223.98	\$ 64,713.82
	Grand total for biennial period.	.....	.....	.....	.....	.....	4,172,249.23	234,664.76

* Includes interest.

TABLE No. 165.

Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax from July 1, 1901, to December 31, 1901.

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv-ices.	Total.
1901.							
July 1	J. M. Graham	Audubon	Jean Braun	\$ 231.29	\$ 20.00		\$ 20.00
July 1	C. O. Boling	Cedar	Rosanna Geeseman	163.65	16.36		16.36
July 2	Vincent Zmunt	Johnson	George H. Preston	459.00	20.00		20.00
July 2	I. C. Fenninger	Wright	Rowland Todd	198.25	19.25		19.25
July 2	M. W. Herrick	Jones	Bennafeld Reiter	157.75	15.77		15.77
July 3	T. M. McAdam	Henry	Martha H. Black	607.88		\$ 18.24	18.24
July 3	E. A. Morling	Palo Alto	Jane Ann Daugherty	355.10		10.65	10.65
July 3	J. W. Hallam	Woodbury	Elizabeth Gammell	61.20	6.12		6.12
July 5	I. C. Fenninger	Wright	Rowland Todd			5.80	5.80
July 8	E. E. Bowen	Dubuque	Margaret Mulqueeny	40.75	4.08		4.08
July 8	J. M. Graham	Audubon	Jean Brown			6.94	6.94
July 9	D. W. Telford	Cerro Gordo	Alexander McMullin	196.14	19.61		19.61
July 9	Frank Lingenfelder	Floyd	Thomas Elliott	559.40	20.00		20.00
July 11	C. H. George	Clinton	Mary Polhamus	194.30	19.43		19.43
July 12	E. E. Bowen	Dubuque	John Hennessey	327.91	20.00		20.00
July 13	C. H. George	Clinton	Mary Polhamus			5.83	5.83
July 16	T. M. McAdam	Henry	W. F. Bruning	5,827.22	20.00		20.00
July 17	S. B. Reed	Black Hawk	W. W. Campbell	244.10	20.00		20.00
July 17	D. G. Sutherland	Page	Harry Brown	366.10		10.98	10.98
July 18	J. W. Hallam	Woodbury	Eliza H. S. Cook	553.80		16.61	16.61
July 18	T. M. McAdam	Henry	W. F. Bruning			150.00	150.00
July 19	Julius Lischer	Scott	William Klein	24.08	2.41	72.00	3.13
July 20	M. W. Bailey	Washington	Henry Longwell	182.72	18.27		18.27
July 20	S. P. Miles	Floyd	Andrew Harpending	559.00	20.00		20.00
July 20	S. B. Reed	Black Hawk	W. W. Campbell			7.32	7.32
July 20	E. E. Bowen	Dubuque	John Hennessey			9.84	9.84
July 22	C. H. George	Clinton	John Collins	183.60	18.36		18.36
July 22	M. W. Bailey	Washington	Henry Longwell			5.48	5.48
July 23	J. W. Hallam	Woodbury	Julia A. McCarthy	998.97	20.00		20.00

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July 25	C. H. George	Clinton	John Collins			5.50	5.50
July 29	E. E. Bowen	Dubuque	Margaret Mulqueeny	25.00	2.50		2.50
July 30	R. W. Pugh	Iowa	Ebenezer Walker	1,172.80	20.00		20.00
July 30	W. H. Norcutt	Fremont	E. W. Gard	390.00	20.00		20.00
July 31	S. B. Reed	Black Hawk	Joshua Kyler	105.40	10.54	3.16	13.70
July 31	C. M. Thomas	Jackson	P. J. Clabby	873.75	20.00		20.00
July 31	Henry Stone	Marshall	E. D. Bueghley	414.25	20.00		20.00
July 31	C. O. Boling	Cedar	Esther Neiman	63.05	6.30		6.30
August 1	R. W. Pugh	Iowa	Ebenezer Walker			35.19	35.19
August 1	F. D. Everett	Monroe	J. H. Drake	537.38		16.12	16.12
August 1	William Hazlett	Pocahontas	Theo. Hinrichs	117.90		3.54	3.54
August 1	John McLennan	Polk	J. W. Crampton	2,048.86		61.46	61.46
August 2	W. H. Norcutt	Fremont	E. W. Gard			10.80	10.80
August 2	C. M. Thomas	Jackson	P. J. Clabby			26.21	26.21
August 3	C. M. Thomas	Washington	Margaret Coulter	106.87	10.69		10.69
August 3	U. G. Whitney	Woodbury	Julia A. McCarthy			29.97	29.97
August 3	J. Y. Hazlett	Bremer	Henrich Oldendorf	2,641.10	20.00		20.00
August 12	J. Y. Hazlett	Bremer	Henrich Oldendorf			79.23	79.23
August 12	E. R. Harlan	Van Buren	John F. Sanderson	108.95		3.27	3.27
August 15	H. W. Holman	Buchanan	Edith C. Higgins	168.96		5.07	5.07
August 20	C. M. Thomas	Jackson	Robert Brady	561.25	20.00		20.00
August 20	N. Willett	Winneshiek	Albert Alfson	69.34	6.93		6.93
August 20	E. E. Bowen	Dubuque	Juliet B. Robison	8.75	.87	1.13	1.13
August 22	C. M. Thomas	Jackson	Robert Brady			16.84	16.84
August 23	Geo. W. Lafferty	Mahaska	Catharine G. Perry	105.15	10.52		10.52
August 23	C. M. Thomas	Jackson	Katherine Kerwin	104.90	10.49		10.49
August 23	E. E. Bowen	Dubuque	George B. Burch	211.07	20.00		20.00
August 24	N. Willett	Winneshiek	Alfred Alfson			2.08	2.08
August 26	C. M. Thomas	Jackson	Katherine Kerwin			3.15	3.15
August 26	J. W. Hallam	Woodbury	Eliza H. S. Cook			20.00	20.00
September 5	M. W. Herrick	Jones	Lucetta Stevens	160.65	16.07		16.07
September 5	E. G. Albert	Greene	J. W. Harvey	294.96	20.00		20.00
September 5	F. P. Greenlee	Montgomery	David W. Lynn	977.38	20.00		20.00
September 5	C. T. Lauder	Adair	D. L. Wilson	287.37	20.00		20.00
September 5	Oliver Gorden	Winneshiek	Ole Stevenson	146.25	14.62		14.62
September 6	J. E. Craig	Lee	Elizabeth Wilson	401.30	20.00		20.00
September 7	E. A. Morling	Palo Alto	Thomas Burke	185.19	18.52		18.52
September 7	M. J. Tobin	Benton	John N. Halboth	1,114.23	20.00		20.00
September 9	J. Y. Hazlett	Bremer	Erastus Nichols	394.35	20.00		20.00
September 9	E. G. Albert	Greene	J. W. Harvey			8.85	8.85
September 9	F. P. Greenlee	Montgomery	David W. Lynn			29.32	29.32
September 10	M. J. Tobin	Benton	John N. Halboth			33.43	33.43
September 11	T. M. Davidson	Clayton	Louis Opitz	98.71	9.87		9.87
September 11	C. T. Lauder	Adair	D. L. Wilson			8.62	8.62
September 12	M. E. Geiser	Chickasaw	Henry B. Parks	168.22	16.82		16.82
September 12	J. E. Craig	Lee	Elizabeth Wilson			12.04	12.04
September 13	J. Y. Hazlett	Bremer	Erastus Nichols			11.83	11.83
September 16	James A. Devitt	Mahaska	Elizabeth Thompson	80.00	8.00		8.00
September 17	R. W. Pugh	Iowa	Joseph P. Butterfield	207.68		6.23	6.23
September 18	T. M. Davidson	Clayton	Louis Opitz			2.96	2.96

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TABLE No. 165—CONTINUED.

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv- ices.	Total.
1901.							
September 20	James A. Devitt.	Mahaska	Elizabeth Thompson.	\$ 589.65		\$ 12.40	\$ 2.40
September 20	John McLennan.	Polk	Edward McGrath.	141.22	\$ 14.12	2.69	2.69
September 20	E. A. Morling.	Palo Alto	Benjamin F. Christlieb.	350.00	20.00		14.12
September 20	W. H. Noreutt.	Fremont	George W. McMahl.	45.00	4.50		20.00
September 20	E. P. Ingham.	Muscatine	Orpha M. Dougherty.	302.16	20.00		4.50
September 21	W. H. Killpack.	Pottawattamie	John Henry Thomas.	21.06	2.11	.63	20.00
September 23	T. M. McAdam.	Henry	Peter Gerick.			1.85	2.74
September 23	E. P. Ingham.	Muscatine	Orpha M. Dougherty.	480.10	20.00		1.85
September 23	John McLennan.	Polk	Sarah Proctor.	179.86	17.99		20.00
September 24	E. P. Ingham.	Muscatine	Mary M. Southgate.			10.50	17.99
September 24	W. H. Noreutt.	Fremont	George W. McMahl.			9.06	10.50
September 25	W. H. Killpack.	Pottawattamie	John Henry Thomas.			14.40	9.06
September 25	John McLennan.	Polk	Sarah Proctor.	510.23		15.31	14.40
September 25	John McLennan.	Polk	James L. Love.	1,364.00		40.92	15.31
September 25	John McLennan.	Polk	W. B. Bentley.			4.73	40.92
September 26	M. W. Herrick.	Jones	Bennafeld Reiter.			5.40	4.73
September 26	E. P. Ingham.	Muscatine	Mary M. South. ate.				5.40
September 30	F. B. Blair.	Delaware	Mary C. Ecker.	55.59	5.53		5.56
September 30	Frank F. Fuller.	Ringgold	Caleb Dailey.	326.75	20.00		20.00
September 30	F. M. Molsberry.	Louisa	Josephus Roos.	168.89	16.89		16.89
October 3	George A. Jeffers.	Plymouth	Theresa Eckstein.	75.63	7.56		7.53
October 4	W. O. Clemans.	Linn	Walter B. Mack.	1,004.12	20.00		20.00
October 4	F. B. Blair.	Delaware	Mary C. Ecker.			1.67	1.67
October 5	S. P. Miles.	Floyd	Catharine Bort.	144.80		4.34	4.34
October 7	F. L. Goeldner.	Keokuk.	Mrs. G. B. Meyer.	151.83	12.50		12.50
October 7	George A. Jeffers.	Plymouth	Theresa Eckstein.			2.27	2.27
October 8	S. P. Miles.	Floyd	Thomas Elliott.			16.77	16.77
October 8	S. P. Miles.	Floyd	Andrew Harpending.			11.99	16.77
October 8	S. P. Miles.	Floyd	Mary E. Pritchard.			30.12	11.99
October 8	W. O. Clemans.	Linn	Walter B. Mack.				30.12
October 9	J. E. Craig.	Lee	Samuel M. Clarke.	105.00	16.50		16.50
October 9	C. A. Coldren.	Muscatine.	Emil Groeschell.	151.40	15.14		15.14
October 9	W. H. Killpack.	Pottawattamie.	Lucinda K. Cutting.	80.00	8.00		8.00
October 12	Julius Lischer.	Scott	Henry E. Harsen.	145.92	14.59		14.59
October 14	E. P. Ingham.	Muscatine.	Emil Groeschell.			4.54	4.54
October 14	W. H. Killpack.	Pottawattamie.	Lucinda K. Cutting.			2.40	2.40
October 18	C. O. Boling.	Cedar	Harry Klosterman.	95.42	9.54		9.54

October 18	E. G. Albert.	Greene.	Peter Wilsterman.	149.60	14.96		14.96
October 21	S. P. Miles.	Floyd	Magnus C. Bolander.	272.11	20.00		20.00
October 22	E. G. Albert.	Greene.	Peter Wilsterman.			4.48	4.48
October 23	W. O. Clemans.	Linn	William Fox.	12.70	1.27		1.27
October 23	S. P. Miles.	Floyd	Magnus C. Bolander.			8.16	8.16
October 26	C. O. Boling.	Cedar	A. C. Cartwright.	840.62	20.00		20.00
October 26	V. A. Arnold.	Dickinson.	Lydia Maria Brigham.	230.00	20.00		20.00
October 28	John McLennan.	Polk	Ruth L. Sewall.	654.82	20.00		20.00
October 30	U. G. Whitney.	Woodbury	William Elliott.	403.27	20.00		20.00
November 1	V. A. Arnold.	Dickinson.	Lydia Maria Brigham.			6.90	6.90
November 1	N. Willett.	Winneshiek.	Mary Brunning.	139.17	13.92	4.17	18.09
November 1	U. G. Whitney.	Woodbury	William Elliott.			12.10	12.10
November 2	Julius Lischer.	Scott	Anna Lamp.	461.92	20.00		20.00
November 4	J. R. Hanley.	Muscatine.	Richard Musser.	500.00	20.00		20.00
November 4	S. B. Reed.	Black Hawk.	Thomas Bunton.	45.50	4.55	1.96	5.91
November 6	E. R. Harlan.	Van Buren.	Barbara Hootman.	48.73	4.87	1.46	6.33
November 7	John McLennan.	Polk	B. F. Granger.	622.22	20.00		20.00
November 9	E. E. Bowen.	Dubuque.	John Hennessey.	455.30		13.66	13.66
November 9	W. H. Noreutt.	Fremont	Margaret G. Keeler.	100.73	10.07	3.02	13.09
November 11	E. H. Lundy.	Hardin.	Jolly L. Parish.	256.79	20.00		20.00
November 12	Wm. T. Chantland.	Webster.	Nora M. Furlong.	281.88	20.00		20.00
November 13	E. P. Ingham.	Muscatine.	Richard Musser.			15.00	15.00
November 14	L. A. Hill.	Fremont	David Penny.	37.22	3.72		3.72
November 14	Thomas McCulla.	Cherokee.	James O'Donnell.	314.88	20.00		20.00
November 14	N. Willett.	Winneshiek.	Herman Geling.	32.15		.96	.96
November 16	Julius Lischer.	Scott	Cynthia J. Renfro.	57.40	5.74	1.72	7.46
November 18	Geo. W. Lafferty.	Mahaska	Andrew J. House.	248.25	20.00		20.00
November 18	F. F. Fuller.	Ringgold	Charlotte Chance.	60.86	6.09	1.82	7.91
November 18	W. T. Chantland.	Webster.	Nora M. Furlong.			4.22	4.22
November 18	C. W. Hackler.	Webster.	Nora M. Furlong.			4.22	4.22
November 19	D. J. Vinje.	Story	Amanda E. Parish.	21.75	2.17	.65	2.82
November 19	George A. Jeffers.	Plymouth	Matthew Gergen.	220.85	20.00		20.00
November 19	U. G. Whitney.	Woodbury	L. H. Steidley.	131.10	13.11		13.11
November 21	George A. Jeffers.	Plymouth	Matthew Gergen.			6.63	6.63
December 3	Julius Lischer.	Scott	R. W. Haalk.	83.30	8.33		8.33
December 3	E. E. Bowen.	Dubuque.	Angelina Buechler.	569.87	20.00		20.00
December 3	George A. McIntyre.	Butler	Hannah Desmond.	212.56	20.00		20.00
December 3	S. B. Reed.	Black Hawk.	Bartholomew Kelley.	149.99	15.00		15.00
December 3	D. G. Sutherland.	Page	H. L. Stilwell.	950.00	20.00		20.00
December 3	T. M. McAdam.	Henry.	Sarah Anna Bell.	323.72	20.00		20.00
December 3	W. O. Clemans.	Linn.	D. M. Langdon.	133.72	13.37		13.37
December 3	J. M. Grimm.	Linn.	Isaac Black.	183.95	18.40		18.40
December 3	U. G. Whitney.	Woodbury	Thomas F. Clarey.	859.84	20.00		20.00
December 3	C. M. Thomas.	Jackson.	Mrs. Roxanna Brady.	1,130.23	20.00		20.00
December 3	J. Y. Hazlett.	Bremer.	Thomas Halse.	1,000.00	20.00		20.00
December 3	Chas. A. Cohenour.	Kossuth.	Carl J. Appleman.	80.00	8.00		8.00
December 3	W. O. Clemans.	Linn.	Joseph Johnson.	59.09	5.91	1.77	7.68
December 3	U. G. Whitney.	Woodbury.	L. H. Steidley.	131.10		3.93	3.93

TABLE No. 165—CONTINUED.

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv- ices.	Total.
1901.							
December 2	J. A. Miller	Cherokee	James O'Donnell			\$ 9.45	\$ 9.45
December 2	W. H. Norcutt	Fremont	David Penny			1.12	1.12
December 2	George Clammer	Warren	Levi Simons		\$ 11.30		11.30
December 5	Jas. P. Bull	Union	Chris. Harris	63.28	6.33	1.06	8.49
December 6	M. W. Herrick	Jones	Mary Kirkpatrick	143.39	14.34		14.34
December 6	E. E. Bowen	Dubuque	Francis C. Stinchland	457.75	20.00		20.00
December 6	D. W. Telford	Cerro Gordo	Norman Bottom	101.70	10.17		10.17
December 6	J. Y. Hazlett	Bremer	Jane Halse			30.00	30.00
December 7	S. B. Reed	Black Hawk	Bartholomew Kelley			4.50	4.50
December 7	U. G. Whitney	Woodbury	Thomas F. Clarey			25.80	25.80
December 9	M. W. Herrick	Jones	W. H. Proctor	100.67	10.07		10.07
December 9	C. M. Thomas	Jackson	Mrs. Roxanna Brady			33.91	33.91
December 11	T. M. MeAdam	Henry	Sarah Anna Bell			9.80	9.80
December 11	John McLennan	Polk	Ruth L. Sewall			19.64	19.64
December 11	John McLennan	Polk	B. F. Granger			18.67	18.67
December 11	E. E. Bowen	Dubuque	Angelina Buschler			17.10	17.10
December 13	George A. McIntyre	Bath	Thomas C. Perry	254.50	20.00		20.00
December 13	E. E. Bowen	Dubuque	John Sherlock	1,222.85	20.00		20.00
December 14	T. M. MeAdam	Henry	Thomas White	46.45	4.64	1.39	6.03
December 14	H. W. Holman	Buchanan	E. R. Miller	300.00		9.00	9.00
December 17	George A. McIntyre	Bath	Thomas C. Perry			7.64	7.64
December 18	F. M. Mosberry	Louisa	James C. Gallegher	117.52	11.75		11.75
December 18	D. G. Sutherland	Page	August Sann	503.75	20.00		20.00
December 18	J. M. Dowd	Iowa	John H. Zahrt	302.56	20.00		20.00
December 18	E. E. Bowen	Dubuque	John Sherlock			36.68	36.68
December 21	J. E. Craig	Lee	Isham Burton	1,960.92	20.00		20.00
December 21	D. J. Vinje	Story	Osmund Henryson	155.50	15.55		15.55
December 21	J. A. Miller	Cherokee	H. C. Kellogg	5.00	.50	15	.45
December 23	E. E. Bowen	Dubuque	William Lorrang	75.77	7.58		7.58
December 23	W. H. Hart	Sac	Henry Nagel	175.43	17.54		17.54
December 24	J. E. Craig	Lee	Isham Burton			50.10	50.10
December 26	N. Willett	Winnebago	Gertrude M. Olson	161.68	16.17		16.17
December 26	E. E. Bowen	Dubuque	William Lorrang			2.27	2.27
December 28	W. H. Hart	Sac	Henry Nagel			5.20	5.20
December 30	M. W. Herrick	Jones	Ella Foss	194.00	19.40		19.40
December 30	N. Willett	Winnebago	Ferdinand Stortz	155.32	15.53		15.53
December 30	George A. Jeffers	Plymouth	Gertrude P. Symms	79.88	7.99		7.99
December 31	H. P. Schultz	Buena Vista	Alice Foley	57.10	5.71		5.71
December 31	F. M. Mosberry	Louisa	J. D. Clement	12.50	1.25		1.25
December 31	M. E. Hutcheson	Calhoun	Austin M. Shepherd	312.00	20.00		20.00
Total				\$ 52,249.88	\$ 1,820.90	\$ 1,253.56	\$ 3,080.46

TABLE No. 166.

Showing Requisitions for Fees Allowed County Attorneys for Services in the Collection of the Collateral Inheritance Tax from January 1, 1902, to December 31, 1902.

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv- ices.	Total.
1902.							
January 2	J. M. Dower.	Iowa	John H. Zahrt.			\$ 0.08	\$ 0.08
January 2	M. W. Herrick.	Iowa	Elmer F. Smith.			4.02	4.02
January 7	N. Willett.	Winnebuck	Ferdinand Stortz.			4.06	4.06
January 7	M. W. Herrick.	Jones	J. I. Corby.	\$ 210.10	\$ 20.00	4.85	23.85
January 7	N. Willett.	Winnebuck	Gertrude M. Olson.			9.96	9.96
January 8	E. E. Hutchinson	Calhoun	Austin M. Shepherd.			2.40	2.40
January 9	F. B. Blair.	Delaware	Charles F. McKay.	388.82		11.69	11.69
January 9	George E. Jeffers.	Delaware	Charles F. McKay.			9.00	9.00
January 11	F. B. Blair.	Delaware	Gertrude F. Symms.	156.08	18.91		18.91
January 13	George W. Lafferty.	Malhaska	Eliza Quaintance.	300.00	20.00		20.00
January 16	H. F. Schultz.	Buena Vista	L. E. Hay.	57.17	5.72	1.71	7.43
January 20	George A. McIntyre.	Butler	J. J. Weichman.				
January 20	H. F. Schultz.	Buena Vista	L. E. Hay.	118.27	11.83		11.83
January 21	Julius Lischer.	Hancock	Catharine Dittmer.	6,800.66	20.00		20.00
January 24	C. B. Wood.	Woodbury	John E. Corwith.	120.20	12.02		12.02
January 25	U. G. Whitney.	Palo Alto	Samuel H. Irwin.	108.24	10.82		10.82
January 27	E. A. Morling.	Hancock	John E. Corwith.			150.00	150.00
January 27	J. E. Wichman.	Woodbury	Samuel H. Irwin.			8.61	8.61
January 29	U. G. Whitney.	Van Buren	Norman A. Harlan.	108.44	10.84		10.84
January 31	E. E. Harlan.	Linn	Richard H. Jones.	82.43	8.24		8.24
February 1	W. O. Clemans.	Franklin	Frederick Jensen.	257.59	20.00		20.00
February 4	J. Y. Luke.	Louisia	James B. McCormick.	32.55	3.25		3.25
February 5	F. M. Molsherry.	Dubuque	Mary Field.	219.43	20.00		20.00
February 6	C. B. Wood.	Franklin	Frederick Jensen.			7.73	7.73
February 6	J. Y. Luke.	Sac	Margaret A. Barr.	254.09	20.00		20.00
February 7	W. H. Hart.	Woodbury	Timothy Hargan.	120.65	12.06		12.06
February 8	J. W. Hallam.	Sac	Margaret A. Barr.			7.70	7.70
February 10	W. H. Hart.	Woodbury	Timothy Hargan.			8.62	8.62
February 11	U. G. Whitney.	Woodbury	Timothy Hargan.				
February 14	Julius Lischer.	Scott	Sarah W. Morrill.	2,902.85	20.00		20.00
February 15	E. E. Bowen.	Dubuque	Catharine Rothne.	273.54	20.00		20.00
February 17	C. L. Sparks.	Boone	William Patterson.	68.95	6.90	2.07	8.97
February 17	N. Willett.	Winnebuck	Martin K. Opdal.	54.57	5.46	1.64	7.10
February 17	E. E. Bowen.	Dubuque	Catharine Rothne.			8.21	8.21
February 19	E. E. Bowen.	Dubuque	Mary Plein.			6.58	6.58
February 19	J. E. Wichman.	Hancock	John J. Wisle.	98.30	9.82		9.82
February 20	E. E. Bowen.	Dubuque	Maggie Kelly.	84.86	8.47		8.47
February 20	A. A. Kugler.	Mitchell	John Sweet.	150.00	15.00		15.00
February 23	E. A. Morling.	Palo Alto	William Titterton.	2,766.00	20.00		20.00
February 23	A. A. Kugler.	Mitchell	John Sweet.			4.50	4.50
February 23	J. E. Wichman.	Hancock	John J. Wisle.			2.96	2.96
February 25	T. M. McAdian.	Henry	James McCormick.	82.50	2.47		2.47
February 27	Wm. C. Mentzer.	Marion	Grace Bonnell.	144.25	14.42		14.42
February 27	E. A. Morling.	Palo Alto	Margaret Cody.			3.25	3.25
February 28	N. Willett.	Winnebuck	G. T. Lommen.	65.85	1.97		1.97
February 28	E. E. Reed.	Jones	Jeff Smith.	109.00	10.00		10.00
March 4	E. E. Bowen.	Dubuque	Maggie Kelly.			2.54	2.54
March 6	E. E. Harlan.	Van Buren	Barbara Hootman.	22.79	2.28	.68	2.96
March 6	Julius Lischer.	Scott	Charles H. Bell.	205.61	20.00		20.00
March 7	U. G. Whitney.	Woodbury	Victoria Brughler.	151.65	15.16		15.16
March 8	U. G. Whitney.	Woodbury	Victoria Brughler.	250.40	4.84		4.84
March 10	S. B. Reed.	Black Hawk	Polly Schrook.	64.29	6.43	1.93	8.36
March 10	C. B. Whitney.	Hardin	J. G. Herlster.	140.95	4.23		4.23
March 12	F. H. Noble.	Clayton	John Crooke.	119.55	8.99		8.99
March 13	T. M. Davidson.	Hamilton	D. J. Hill.	62.79	1.88		1.88
March 14	A. N. Boeye.	Hamilton	Michael Kigney.	798.25	.64		2.76
March 14	McAdian.	Hamilton	D. H. Palmer.	609.19	20.00		20.00
March 15	A. N. Boeye.	Pottawattamie	Frank C. Stewart.	427.12		12.81	12.81
March 17	W. H. Killpack.	Hamilton	Upton W. Minter.	168.02		1.94	1.94
March 18	A. N. Boeye.	Hamilton	D. H. Palmer.			18.27	18.27
March 19	E. E. Harlan.	Van Buren	Daniel Murphy.	70.22	7.02		7.02
March 20	F. M. Molsherry.	Louisia	Hugh Gardner.	412.67	20.00		20.00
March 20	R. W. Pugh.	Iowa	Michael Kigney.	307.50	20.00		20.00
March 23	A. A. Ashcraft.	Keokuk	Jacob Becker.	119.65	11.90		11.90
March 23	N. J. Lee.	Emmet	Oliver H. Shepard.	120.19		4.77	4.77
March 23	E. H. Whitney.	Shelby	Francis Richardson.	798.25	20.00		20.00
March 25	S. B. Reed.	Black Hawk	Samuel D. Shaw.	124.43	12.44		12.44
March 25	R. W. Thomas.	Jackson	Kitty Anna Foltz.	68.70	6.87		6.87
March 26	R. W. Pugh.	Franklin	Michael Kigney.			9.23	9.23
March 27	J. Y. Luke.	Franklin	Nancy Barney.	96.83	8.68		8.68
March 27	Wm. C. Mentzer.	Marion	Clinton A. Foltz.	703.95	20.00		20.00
March 28	C. M. Thomas.	Franklin	Nancy Barney.			2.90	2.90
March 28	J. Y. Luke.	Franklin	Lewis Merchant.	1,141.96		2.90	2.90
March 29	T. C. Delrich.	Clinton	John P. Maltus.	250.80	20.00		20.00
March 31	C. H. George.	Palo Alto	William Titterton.			82.50	82.50
March 31	E. A. Morling.	Jasper	B. R. Churchill.			34.25	34.25
April 1	Henry Silwood.	Carroll	Lewis Merchant.	260.37	20.00		20.00

[No.

1903]

REPORT OF THE TREASURER OF STATE.

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DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FRES.		
					Reporting.	Legal serv- ices.	Total.
April 2	W. O. Clemans	Linn	Edmond Lynch	\$ 162.78	\$ 16.28		\$ 16.28
April 2	Simon Fisher	Lyon	L. W. Tewksbury	203.71	20.00		20.00
April 2	J. M. Dower	Iowa	John H. Enrich	142.05	14.20		14.20
April 2	J. M. Dower	Iowa	Christina Erlich	142.05	14.20		14.20
April 2	J. M. Dower	Iowa	Katharine M. Roemer	142.05	14.20		14.20
April 3	C. H. George	Clinton	Jane P. Maltus			\$ 8.42	8.42
April 3	Henry Silwood	Jessie Churchill	E. C. Church			11.71	11.71
April 4	C. G. Saunders	Pottawattamie	E. W. Gregory	73.75	7.37		7.37
April 4	Wm. T. Chantland	Webster	Florence Mahoney	62.43		1.87	1.87
April 5	C. C. Clark	Des Moines	Laura M. Jones	3,297.49	20.00		20.00
April 5	Geo. A. Jeffers	Plymouth	Robert A. Begg		20.00		20.00
April 7	J. W. Hallam	Woodbury	Leather C. Sanborn	410.35	20.00		20.00
April 7	C. O. Whitney	Woodbury	Samuel D. Shaw	40.00	4.00		4.00
April 8	S. B. Reed	Black Hawk	Peter Dreiser	292.15	20.00	3.73	8.73
April 9	C. T. Lauder	Clinton	John Handley	737.07	20.00		20.00
April 10	C. H. George	Clinton	Peter Dreiser			10.08	10.08
April 10	C. C. Clark	Des Moines	Laura M. Jones			98.02	98.02
April 12	A. M. Ashcraft	Keeokuk	Theresa Schultz	54.57	5.46	1.64	7.10
April 12	W. S. Brookhart	Washington	John Dodds	305.94	20.00		20.00
April 12	C. T. Lauder	Clinton	John Handley			22.18	22.18
April 14	J. W. Hallam	Woodbury	Frank Wilson			6.23	6.23
April 14	O. M. Thomas	Jackson	P. J. Clabby	772.30		23.17	23.17
April 14	H. F. Schultz	Bosca Vista	Joseph Boniling	917.65	20.00	27.54	47.54
April 14	Geo. A. Jeffers	Plymouth	Robert Begg			6.64	6.64
April 14	J. M. Dower	Iowa	John H. Enrich			4.26	4.26
April 14	J. M. Dower	Iowa	Christina Erlich			4.26	4.26
April 14	J. M. Dower	Iowa	Katharine M. Roemer			4.26	4.26
April 14	U. G. Whitney	Woodbury	Frank Wilson			6.23	6.23
April 15	S. W. Brookhart	Washington	John Dodds			9.18	9.18
April 16	E. B. Albert	Greene	Francis M. Patterson	124.80	12.43		12.43
April 17	I. A. Tonet	Clarke	V. B. Johnson	88.18	8.82		8.82
April 17	J. Y. Hazlett	Greene	G. Nelson Jones	12.43	1.24		1.24
April 17	C. M. Thomas	Jackson	Michael Ley	3.50	.23	.07	.32
April 17	J. W. Hallam	Woodbury	Daniel Donovan	551.43	20.00		20.00
April 17	E. Kilpatrick	Pottawattamie	William Huber	238.00		8.94	8.94
April 18	T. M. Davidson	Clayton	A. M. Davis	35.50	2.55		2.55
April 18	U. G. Whitney	Woodbury	Chris Jacobson	750.00	20.00		20.00
April 18	Clinton George	Clinton	P. S. Gibbs	150.00	20.00	15.00	35.00
April 18	P. H. Blum	Audubon	Francis Richardson	768.95		7.50	7.50
April 18	W. B. Rowland	Shelby	Francis Richardson			15.50	15.50
April 18	E. O. Albert	Greene	Francis M. Patterson			3.73	3.73
April 19	U. G. Whitney	Woodbury	Daniel Donovan			16.54	16.54
April 21	U. G. Whitney	Woodbury	Chris Jacobson			22.50	22.50
April 22	Vincent Zmunt	Johnson	Isaac Eaton	470.85	20.00		20.00
April 22	M. W. Bailey	Washington	Simon Dice	206.77	10.00		20.00
April 22	I. A. Tonet	Clarke	V. B. Johnson			2.67	2.67
April 24	W. S. Bailey	Washington	Simon Dice			6.20	6.20
April 25	J. Y. Hazlett	Bemmer	W. P. Martin	500.08	20.00		20.00
April 25	C. H. George	Clinton	W. W. McConnell	108.49	16.65		21.64
April 26	Wm. C. Mentzer	Marion	Jochen D. Knipser			5.92	5.92
April 26	Wm. C. Mentzer	Marion	Clinton A. Bufkin			9.12	9.12
April 26	Julius Fischer	Scott	Giana F. Stank	52.39	5.24		5.24
April 26	J. Y. Hazlett	Marion	Grace Bonnell			15.27	15.27
April 28	Wm. C. Mentzer	Marion	Grace Bonnell			4.33	4.33
April 29	Chas. A. Coheonor	Kossuth	Fred Lange			1.34	1.34
May 1	H. W. Holman	Sachman	John Tobin	44.69	4.47		5.81
May 1	Chas. A. Coheonor	Kossuth	Carl J. Appleman			2.40	2.40
May 1	Chas. A. Coheonor	Kossuth	Fred Lange			8.45	8.45
May 5	W. H. Kilpatrick	Pottawattamie	Archibald S. Campbell	136.06	13.62		13.67
May 6	C. O. Clark	Des Moines	William H. Davis	100.27	10.03		10.03
May 6	C. O. Clark	Des Moines	William H. Davis			9.00	9.00
May 8	F. D. Everett	Monroe	Alexander Ramsay	296.23	20.00		20.00
May 8	C. H. George	Clinton	A. Warelfield	550.00	20.00	16.80	36.80
May 9	Vincent Zmunt	Johnson	John Ampton	185.49	18.55		18.55
May 9	W. H. Kilpatrick	Pottawattamie	E. W. Gregory			2.27	2.27
May 9	W. H. Kilpatrick	Pottawattamie	Archibald S. Campbell			4.10	4.10
May 10	C. E. Reynolds	Harkey	A. Hester	88.45	8.84		8.84
May 10	Vincent Zmunt	Johnson	Mary Ampton			5.56	5.56
May 12	F. D. Everett	Monroe	Alexander Ramsay			8.69	8.69
May 13	E. Van Coeterhout	Lucas	John Durstun			12.15	12.15
May 13	E. W. Drake	Lucas	Enoch W. Moore	270.41	20.00	8.11	28.11
May 13	John McLennan	Polk	John L. Utley	78.00	7.80		7.80
May 13	C. E. Reynolds	Harkey	Charles H. Head			2.65	2.65
May 16	S. B. Reed	Black Hawk	Julia B. Sloan	81.80	8.18		8.18
May 17	Chas. W. Hackler	Webster	James Hall	70.84	20.00		20.00
May 17	E. Miller	Black Hawk	Julia B. Sloan	125.00	12.50		12.50
May 19	S. B. Reed	Black Hawk	Julia B. Sloan			2.45	2.45
May 19	Wm. T. Chantland	Webster	Chris Kirchner, Jr.	1,896.35	20.00		20.00
May 20	C. E. Reynolds	Harkey	James Johnson	54.35	5.43	1.60	7.03
May 20	E. A. Moring	Polto Alto	Albert A. Easton	126.05	12.60		12.60
May 20	John McLennan	Polk	John L. Utley			2.25	2.25
May 20	Chas. W. Hackler	Webster	James Hall			21.29	21.29
May 21	Chas. W. Hackler	Webster	Chris Kirchner, Jr.			41.69	41.69
May 21	J. Y. Hazlett	Greene	Anders Carstensen	12.43	1.24		1.24
May 21	W. E. Miller	Taylor	Charles H. Van Doren			5.08	5.08
May 23	F. P. Greenlee	Montgomery	Lou H. Bonham	74.73	7.47		7.47

TABLE No. 166—CONTINUED.

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv- ices.	Total.
1902.							
May 23	E. A. Morling	Palto Alto	Albert A. Easton			\$ 3.78	\$ 3.78
May 24	Wm. Hazlett	Pocahontas	William James Janek	\$ 73.63	\$ 7.36		7.36
May 27	C. M. Thomas	Jackson	Thomas Duell	100.18	10.02		10.02
May 28	S. B. Reed	Black Hawk	G. B. Hood	539.48	20.00		20.00
May 28	A. E. Cook	Mills	A. P. Boswell	330.25	20.00		20.00
June 2	H. W. Holman	Buchanan	Horatio Bryant	122.09	12.21		12.21
June 2	S. V. O'Hare	Crawford	John Sievers	60.00	6.00		6.00
June 2	T. M. McAdam	Henry	Bethia S. Laughlin	183.38	18.34		18.34
June 2	W. O. Clemans	Linn	Mary Leghorn	453.05	20.00		20.00
June 2	A. E. Cook	Mills	A. P. Boswell			9.91	9.91
June 3	E. E. Bowen	Dubuque	Arthur O'Malley	273.39	20.00		20.00
June 3	W. H. Killpack	Pottawattamie	Eliza Gannon	233.85	20.00		20.00
June 3	S. B. Reed	Black Hawk	G. B. Hood			16.18	16.18
June 4	E. G. Albert	Greene	J. J. Russell	48.55	4.85		4.85
June 4	T. M. McAdam	Henry	Bethia S. Laughlin			5.50	5.50
June 4	F. P. Greenlee	Montgomery	Lou H. Bonham			2.24	2.24
June 4	W. O. Clemans	Linn	Mary Leghorn			13.68	13.68
June 5	W. O. Clemans	Linn	Fannie A. Adams	53.28	5.33		5.33
June 5	W. H. Killpack	Pottawattamie	Eliza Gannon			7.00	7.00
June 6	F. H. Noble	Hardin	Julia M. Staley	1,000.00	20.00		20.00
June 6	S. V. O'Hare	Crawford	John Sievers			1.80	1.80
June 9	C. A. Coldren	Muscatine	Emily Terry	243.10	20.00		20.00
June 9	C. M. Thomas	Jackson	Thomas Duell			3.00	3.00
June 9	E. E. Bowen	Dubuque	Arthur O'Malley			8.21	8.21
June 9	Julius Lischer	Scott	Mary F. Pinckney	52.33	5.23		5.23
June 10	John McLennan	Polk	Mary F. Milner	202.07	20.00		20.00
June 10	G. A. Underwood	Story	Nils Amlund	222.50	20.00		20.00
June 14	J. M. Wilson	Appanoose	George W. Hardin	1,145.69	20.00		20.00
June 14	C. A. Coldren	Muscatine	Emily Terry			7.29	7.29
June 14	William Hazlett	Pocahontas	William James Wanek			2.21	2.21
June 16	G. A. Underwood	Story	Samuel Bates	674.68	20.00		20.00
June 16	E. P. Ingham	Muscatine	Frank Weber	140.75	14.08		14.08
June 17	John McLennan	Polk	Mary F. Milner			3.06	3.06
June 18	S. B. Reed	Black Hawk	John Whalen	319.32	20.00		20.00
June 18	E. P. Ingham	Muscatine	Frank Weber			4.22	4.22
June 19	S. B. Reed	Black Hawk	Chas. P. Wolf	89.31	8.93		8.93
June 19	C. O. Boling	Cedar	Henry Frey	750.00	20.00		20.00

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June 21	John McLennan	Polk	Gwen A. Lougher	185.29	18.53		18.53
June 21	S. B. Reed	Black Hawk	John Whalen			9.58	9.58
June 21	S. B. Reed	Black Hawk	Chas. P. Wolf			2.68	2.68
June 21	G. A. Underwood	Story	Samuel Bates			20.24	20.24
June 21	G. A. Underwood	Story	Nils Amlund			6.67	6.67
June 23	W. B. Clements	Fayette	Fred Whittenbaugh	56.00	5.60		5.60
June 24	A. N. Boeye	Hamilton	Benjamin F. Funk	1,063.35	20.00		20.00
June 24	John McLennan	Polk	J. D. Seeberger	2,120.02	20.00		20.00
June 25	J. F. Talbott	Poweshiek	David Crane	450.48		13.51	13.51
June 27	John McLennan	Polk	J. D. Seeberger			63.60	63.60
June 27	John McLennan	Polk	Gwen A. Lougher			5.56	5.56
June 28	W. B. Rowland	Shelby	Charles Kidd	52.17	5.22		5.22
June 30	U. G. Whitney	Woodbury	Mary N. Brownbacker	52.69	5.27		5.27
July 1	W. B. Rowland	Shelby	Charles Kidd			1.56	1.56
July 2	V. Zmunt	Johnson	Jacob Sherhart	113.63	11.36		11.36
July 2	U. G. Whitney	Woodbury	Mary N. Brownbacker			1.58	1.58
July 7	F. H. Noble	Hardin	Julia M. Staley			31.52	31.52
July 7	John McLennan	Polk	Mary A. Johnson	109.78	10.98		10.98
July 7	M. W. Bailey	Washington	Jane L. Robison	75.37	7.54		7.54
July 7	M. W. Bailey	Washington	Martin Zeber	120.00	12.00		12.00
July 7	C. C. Clark	Des Moines	Bridget Whalen	86.76	8.68		8.68
July 7	E. G. Albert	Greene	S. Loretta Greene	764.11	20.00		20.00
July 9	A. N. Boeye	Hamilton	Benjamin F. Funk			31.90	31.90
July 9	John McLennan	Polk	Mary A. Johnson			3.29	3.29
July 9	S. B. Reed	Black Hawk	Miranda A. Johnson	62.16	6.22		6.22
July 10	E. G. Albert	Greene	S. Loretta Greene			22.92	22.92
July 10	M. W. Bailey	Washington	Jane L. Robison			2.26	2.26
July 10	M. W. Bailey	Washington	Martin Zeber			3.60	3.60
July 11	Geo. A. Jeffers	Plymouth	Milo R. Tuttle	61.30	6.13		6.13
July 11	Julius Lischer	Scott	Heinrich Stoltenberg	90.00	9.00		9.00
July 12	S. B. Reed	Black Hawk	Miranda A. Johnson			1.86	1.86
July 15	Wm. Hazlett	Pocahontas	Martin Nelson	363.73	20.00		20.00
July 15	E. A. Morling	Palo Alto	Michael Ryan	48.45	4.84		4.84
July 16	F. D. Reid	Mahaska	W. H. Borrickman	313.47	20.00		20.00
July 16	E. P. Ingham	Muscatine	Emma Kirk	359.15	20.00		20.00
July 18	V. Zmunt	Johnson	M. L. Fry	107.76	10.78		10.78
July 18	E. A. Morling	Palo Alto	Michael Ryan			1.45	1.45
July 19	W. W. Cardell	Dallas	Enice A. Harmon	3,247.06	20.00		20.00
July 19	E. E. Bowen	Dubuque	Lucy A. Cuming	461.26	20.00		20.00
July 21	E. P. Ingham	Muscatine	Emma Kirk			10.77	10.77
July 21	Geo. A. Jeffers	Plymouth	Milo R. Tuttle			1.84	1.84
July 22	Wm. C. Mentzer	Marion	Barbara Hughes	294.68	20.00		20.00
July 23	E. E. Bowen	Dubuque	Lucy A. Cuming			13.84	13.84
July 24	Geo. Clammer	Warren	William Watts	3,050.41	20.00		20.00
July 24	F. H. Noble	Hardin	Oliver Cessna	76.27	7.63		7.63
July 25	Henry Stone	Marshall	Sarah M. Tash	848.41	20.00		20.00
July 28	F. H. Noble	Hardin	Oliver Cessna			2.29	2.29
July 28	Henry Stone	Marshall	Sarah M. Tash			25.45	25.45
August 2	H. F. Schultz	Buena Vista	A. P. Dahlberg	208.29	20.00		20.00
August 2	C. C. Clark	Des Moines	Bridget Whalen			2.60	2.60

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DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID	FEES.		
					Reporting.	Legal serv- ices.	Total.
1902.							
August 2	William Hazlett	Pocahontas	Martin Nelson			\$ 10.91	\$ 10.91
August 2	W. C. Mentzer	Marion	Barbara Hughes			8.85	8.85
August 2	W. C. Mentzer	Marion	P. J. Koelman	\$ 251.68		7.55	7.55
August 4	H. H. Stilwell	Allamakee	Max Misling	150.02	\$ 15.06		15.06
August 4	Julius Lischer	Scott	Peter Knuth	81.58	8.16		8.16
August 6	C. M. Thomas	Jackson	Michael Hanlon	83.93	8.39		8.39
August 6	A. N. Boyce	Hamilton	Henrietta S. Clark	145.28	14.53		14.53
August 6	H. F. Schultz	Buena Vista	A. P. Dahlberg			6.25	6.25
August 9	F. B. Blair	Delaware	Peter Knipping	511.37	20.00		20.00
August 11	W. H. Killpack	Pottawattamie	Ingram G. Garner	45.20	4.52	1.36	5.88
August 11	H. W. Holman	Buchanan	James Gallery	644.33		19.33	19.33
August 12	F. B. Blair	Delaware	Peter Knipping			15.34	15.34
August 13	W. O. Clemans	Linn	William Downie	250.00	20.00		20.00
August 14	E. E. Bowen	Dubuque	Ann J. Marsh	610.72	20.00		20.00
August 15	W. L. Smith	Monona	Paul M. Dubois	593.03	20.00		20.00
August 16	E. E. Bowen	Dubuque	Ann J. Marsh			18.32	18.32
August 16	D. G. Sutherland	Page	Jonathan Henderson	388.47	20.00		20.00
August 18	F. P. Greenlee	Montgomery	George W. Gilmore	91.72	9.17		9.17
August 18	J. Y. Hazlett	Bremer	Thomas Halse	871.57		26.15	26.15
August 18	C. M. Thomas	Jackson	Michael Hanlon			2.52	2.52
August 20	W. O. Clemans	Linn	William Downie			7.50	7.50
August 22	J. E. Wichman	Hancock	Henry F. Schaper	442.56	20.00		20.00
August 23	S. P. Miles	Floyd	Samuel G. Pickett	75.00	7.50		7.50
August 23	F. P. Greenlee	Montgomery	George W. Gilmore	91.72		2.75	2.75
August 26	J. E. Wichman	Hancock	Henry F. Schaper			13.27	13.27
August 27	J. Y. Luke	Franklin	Charles Frost	82.34	8.23		8.23
August 27	E. E. Bowen	Dubuque	Margaret A. Hodgdon	2,280.00	20.00		20.00
August 27	M. E. Hutchison	Calhoun	Richard Bunting	206.02	20.00		20.00
August 29	W. H. Hart	Sac	Joshua Weltzheimer	282.24	20.00		20.00
September 2	Chas. W. Hackler	Webster	Chris Kirchner, Jr.			108.41	108.41
September 2	J. Y. Luke	Franklin	Chas. Frost			2.46	2.46
September 2	M. E. Hutchison	Calhoun	Richard Bunting			7.98	7.98
September 2	W. H. Hart	Sac	Joshua Weltzheimer			8.46	8.46
September 4	E. E. Bowen	Dubuque	Margaret A. Hodgdon	7,257.80	150.00		150.00
September 4	I. T. Dahney	Davis	S. L. Saunders	49.38		1.48	1.48
September 5	Chas. W. Hackler	Webster	T. O. Vangdahl	617.22	20.00		20.00
September 6	G. A. Underwood	Story	Anne J. Bates	350.00	20.00		20.00

September 8	C. W. Hackler	Webster	T. O. Vangdahl	258.50	20.00	18.52	18.52
September 9	E. P. Ingham	Muscatine	Elizabeth Parker	107.96	10.80		10.80
September 10	Julius Lischer	Scott	Dennis Conley	227.75	20.00		20.00
September 10	I. A. Touet	Clarke	Mary Thompson	209.78	20.00		20.00
September 10	U. G. Whitney	Woodbury	S. B. Spencer	451.90	20.00		20.00
September 12	T. M. McAdam	Henry	Elizabeth Reese			7.75	7.75
September 12	E. P. Ingham	Muscatine	Elizabeth Parker			6.29	6.29
September 13	U. G. Whitney	Woodbury	S. B. Spencer	180.11	18.01		18.01
September 13	J. Y. Luke	Franklin	Charles Westaby	15.85		.48	.48
September 15	F. B. Blair	Delaware	Michael Crothy			6.83	6.83
September 15	W. S. Hedrick	Clarke	Mary Thompson			5.40	5.40
September 15	J. Y. Luke	Franklin	Charles Westaby			2.24	2.24
September 16	A. TePaske	Sioux	William H. Kelley	74.80		.23	.98
September 16	F. P. Greenlee	Montgomery	Joshua Tupper	7.50	.75	13.56	13.56
September 18	T. M. McAdam	Henry	Elizabeth Reese	739.00	20.00		20.00
September 18	J. A. Miller	Cherokee	Catharine R. Negley	323.50	20.00		20.00
September 20	C. H. George	Clinton	Gunder Rosland			22.17	22.17
September 22	J. A. Miller	Cherokee	Catharine R. Negley	24.85	2.48	.75	8.23
September 23	W. O. Clemans	Linn	Melissa Winsor	203.44	20.00		20.00
September 26	C. C. Clark	Des Moines	Rachel E. Torrey	1,340.49	20.00		20.00
September 29	L. L. Livingston	Wayne	Thomas Close	275.93	20.00		20.00
September 29	S. P. Miles	Floyd	Julina Ackley			6.10	6.10
September 29	C. C. Clark	Des Moines	Rachel E. Torrey	96.84	9.68		9.68
September 30	E. E. Bowen	Dubuque	Catharine McCloskey			8.28	8.28
October 1	S. P. Miles	Floyd	Julina Ackley			40.21	40.21
October 2	L. L. Livingston	Wayne	Thomas Close			6.20	6.20
October 3	A. M. Ashcraft	Keokuk	Anna Easley	61.95	6.20		75.36
October 3	W. H. Hart	Sac	John Barr	2,512.10		75.36	75.36
October 4	John McLennan	Polk	Harry G. Reynolds	143.73	14.38		14.38
October 6	J. M. Dower	Iowa	John H. Ernich	5.50	.55	.17	.72
October 7	John McLennan	Polk	Harry G. Reynolds			4.31	4.31
October 7	Julius Lischer	Scott	Joseph Freund	232.80	20.00		20.00
October 8	C. I. Sparks	Boone	Jonathan Sparks	523.39	20.00		20.00
October 8	A. M. Ashcraft	Keokuk	Anna Easley			1.86	1.86
October 13	E. E. Bowen	Dubuque	Joseph Platz	379.87	20.00		20.00
October 13	W. H. Killpack	Pottawattamie	James Glasgow	20.00	2.00	.60	2.60
October 14	J. Y. Hazlett	Bremer	Mrs. C. L. Ide	3,009.92	20.00		20.00
October 17	C. E. Walters	Tama	Mrs. L. A. Hewett	184.70	18.47		18.47
October 17	J. Y. Hazlett	Bremer	Mrs. C. L. Ide			90.30	90.30
October 21	Julius Lischer	Scott	Frank Maass	80.70	8.07		8.07
October 21	E. R. Harlan	Van Buren	Henrietta M. Carr	3,296.13	20.00		20.00
October 21	Julius Lischer	Scott	Heinrich Stoltenberg	16.55	1.65		1.65
October 22	D. W. Telford	Cerro Gordo	Martin Gilleran	209.09	20.00		20.00
October 23	W. E. Miller	Taylor	Benjamin F. Cade	472.58	20.00		20.00
October 24	E. E. Reed	Jones	Wallace M. Preston	178.60	17.86		17.86
October 24	Julius Lischer	Delaware	Heinrich Stoltenberg	69.17	6.92		6.92
October 27	F. B. Blair	Delaware	Emeline Wilcox	122.20	12.22		12.22
October 27	Geo. A. Jeffers	Plymouth	James Hamilton	105.00	10.50		10.50
October 28	S. B. Reed	Black Hawk	Caroline Gay	232.64	20.00		20.00
October 28	E. E. Reed	Jones	Wallace M. Preston			5.36	5.36

TABLE No. 166—CONTINUED.

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv- ices.	Total.
1902.							
October 29	T. M. Davidson	Clayton	Paul Roach	\$ 119.55	\$ 11.95		\$ 11.95
October 29	F. B. Blair	Delaware	Emeline Wilcox			\$ 3.67	3.67
October 30	S. B. Reed	Black Hawk	Caroline Gay			6.98	6.98
October 30	R. B. Kepler	Tama	L. A. Hewett	267.25		8.02	8.02
October 31	W. E. Miller	Taylor	Benjamin F. Code			14.18	14.18
November 1	T. M. McAdam	Henry	Enoch Berrier	812.14	20.00		20.00
November 1	C. H. George	Clinton	Helen L. Jenkins	795.90	20.00		20.00
November 1	T. M. Davidson	Clayton	Paul Roach			3.59	3.59
November 3	R. W. Pugh	Iowa	Eliza MacAuley	646.70	20.00		20.00
November 5	E. E. Bowen	Dubuque	Rupert Gartner	381.03	20.00		20.00
November 5	T. M. McAdam	Henry	Enoch Berrier			24.36	24.36
November 5	Geo. A. Jeffers	Plymouth	Isaac Pemberton	100.00		3.00	3.00
November 5	Geo. A. Jeffers	Plymouth	James Hamilton			3.15	3.15
November 6	O. C. Clark	Des Moines	Henry Gargan	114.20	11.42		11.42
November 7	W. H. Killpack	Pottawattamie	Eliza Crawford	12.73	1.27		1.27
November 7	C. W. Hackler	Webster	Charles Frost	64.96	6.50		6.50
November 8	O. C. Clark	Des Moines	Henry Gargan			3.43	3.43
November 8	James A. Howe	Polk	B. W. Evans	39.66	3.97		3.97
November 10	S. B. Reed	Black Hawk	Beulah D. Waterman	63.80	6.38		6.38
November 10	W. B. Clements	Fayette	Cornelia Stilwell	1,000.00	20.00		20.00
November 10	E. E. Bowen	Dubuque	Catharine Holscher	72.52	7.25		7.25
November 10	T. H. Johnson	Lee	Mary B. Shigley	181.77		3.95	3.95
November 11	C. W. Hackler	Webster	Charles Frost			1.95	1.95
November 12	A. K. Hitchcock	Tama	Emma L. Burrows	101.43	10.14		10.14
November 12	C. H. George	Clinton	Gunder Rosland			9.85	9.85
November 13	C. G. Burling	Butler	Paul Roach	39.00	3.90		3.90
November 14	Geo. W. Lafferty	Mahaska	John H. Harter	241.71	20.00		20.00
November 17	S. B. Reed	Black Hawk	Beulah D. Waterman			1.91	1.91
November 17	C. H. George	Clinton	Helen F. Jenkins			23.88	23.88
November 18	W. B. Clements	Fayette	William T. Blanchard	292.75	20.00		20.00
November 19	R. W. Pugh	Iowa	Eliza MacAuley			4.40	4.40
November 19	J. M. Dower	Iowa	Eliza MacAuley			15.00	15.00
November 20	John McLennan	Polk	Martha C. Callanan	1,281.10	20.00		20.00
November 20	C. O. Clark	Des Moines	Samuel Smith	266.40	20.00		20.00
November 21	F. B. Blair	Delaware	Louis Wolff	329.35	20.00		20.00
November 22	C. E. Walters	Tama	Emma L. Burrows			3.04	3.04
November 24	W. B. Clements	Fayette	Mary E. Richardson	146.30	14.63		14.63

November 24	C. C. Clark	Des Moines	Axel Edward Johnson	76.63	7.66		7.66
November 24	F. B. Blair	Delaware	Louis Wolff			9.88	9.88
November 24	John McLennan	Polk	B. W. Evans			1.19	1.19
November 25	C. O. Clark	Des Moines	Samuel Smith			7.99	7.99
November 26	A. E. Cook	Mills	Joseph V. Hinchman	1,195.00	20.00		20.00
November 26	N. J. Lee	Emmet	Henry Bouck	1,053.05	20.00		20.00
November 28	F. B. Blair	Delaware	Louis Wolff	18.37		.55	.55
November 28	E. R. Harlan	Van Buren	Grayson M. Anderson	114.88	11.47		11.47
November 28	J. F. Talbott	Poweshiek	G. M. C. Hatch	905.43		27.16	27.16
November 29	C. O. Boling	Cedar	W. H. Sisler	73.42	7.34		7.34
November 29	C. C. Clark	Des Moines	Axel Edward Johnson	76.63		2.30	2.30
November 29	A. E. Cook	Mills	Joseph V. Hinchman			35.85	35.85
December 1	N. J. Lee	Emmet	Henry Bouck			31.59	31.59
December 2	John McLennan	Polk	Martha C. Callanan			38.43	38.43
December 3	W. B. Clements	Fayette	Mary E. Richardson			4.39	4.39
December 5	C. H. George	Clinton	John Dolan	30.00	3.00	.90	3.90
December 5	M. W. Bailey	Washington	Robert Blair	153.87	15.39		15.39
December 8	M. W. Bailey	Washington	Robert Blair			4.62	4.62
December 8	T. H. Johnson	Lee	Peter Johnson	206.50	20.00		20.00
December 8	C. A. Robbins	Madison	August Prochnow	377.65	20.00		20.00
December 8	C. I. Sparks	Boone	Andrew Patterson	101.63	10.16		10.16
December 8	W. H. Killpack	Pottawattamie	John T. McDaniel	99.76	9.98		9.98
December 8	A. E. Cook	Mills	Joseph V. Hinchman	1,010.00		30.30	30.30
December 8	W. B. Clements	Fayette	William T. Blanchard	292.75		8.78	8.78
December 9	Vincent Zmunt	Johnson	Webb W. Smith	158.00	15.80		15.80
December 9	W. H. Hart	Sac	John Barr	282.77		8.48	8.48
December 9	W. H. Killpack	Pottawattamie	John T. McDaniel			2.99	2.99
December 11	T. H. Johnson	Lee	Peter Johnson			6.19	6.19
December 12	C. H. George	Clinton	Cloe M. Robb	818.73	20.00	9.56	29.56
December 13	W. H. Killpack	Pottawattamie	Daniel Kroeger	279.41	20.00		20.00
December 17	N. Willett	Winneshiek	Martha Severson Oie	529.19	20.00		20.00
December 17	A. E. Cook	Mills	Joseph V. Hinchman	30.00		.90	.90
December 17	George W. Lafferty	Mahaska	John H. Harter	241.71		7.25	7.25
December 17	W. B. Killpack	Pottawattamie	Daniel Kroeger	279.41		8.38	8.38
December 17	F. P. Greenlee	Montgomery	Margaret Ritchey	150.00		7.50	7.50
December 17	W. H. Stilwell	Allamakee	Frederika Sunderman	89.50		2.69	2.69
December 18	W. O. Clemans	Linn	Columbus Woodfen	15.00	1.50	.45	1.95
December 20	U. G. Whitney	Woodbury	John Callanan	58.05	5.80		5.80
December 22	N. Willett	Winneshiek	Martha Severson Oie			15.88	15.88
December 22	T. M. McAdam	Henry	Thomas McMillan	553.65	20.00	16.76	36.76
December 23	E. R. Harlan	Van Buren	Rosanna Mueller	61.31	6.13		6.13
December 23	C. M. Thomas	Jackson	Tim Lamb	68.37	6.84		6.84
December 23	U. G. Whitney	Woodbury	John Callanan	58.05		1.74	1.74
December 24	N. Willett	Winneshiek	Rande Thorson	79.57	7.96		7.96
December 26	M. W. Bailey	Washington	R. C. Anderson	497.10	20.00		20.00
December 26	A. E. Cook	Mills	Joseph V. Hinchman	80.00		2.40	2.40
December 26	M. E. Geiser	Chickasaw	Lera P. Grover	76.40	7.64		7.64
December 27	W. H. Killpack	Pottawattamie	W. E. Tolbert	355.00	20.00		20.00
December 29	M. E. Geiser	Chickasaw	Lera P. Grover			2.29	2.29
December 29	M. W. Bailey	Washington	R. C. Anderson			14.91	14.91

TABLE No. 166—CONTINUED.

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv- ices.	Total.
1902.							
December 29	N. Willett.....	Winneshiek.....	Rande Thorson.....				
December 30	W. H. Killpack.....	Pottawattamie.....	W. E. Tolbert.....			\$ 2.39	\$ 2.39
December 30	George Clammer.....	Warren.....	B. F. Chaffin.....			10.65	10.65
December 31	F. B. Blair.....	Delaware.....	Sarah B. Porter.....	\$ 155.50		4.68	4.68
December 31	C. H. George.....	Clinton.....	James Mooney.....	75.00	\$ 7.50		7.50
	Total.....			463.44	20.00		20.00
				\$112,254.80	\$ 3,399.11	\$ 2,571.40	\$ 5,970.51

TABLE No. 167.

Showing Requisitions for Fees Allowed County Attorneys for Services Rendered in the Collection of the Collateral Inheritance Tax from January 1, 1903, to July 1, 1903.

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv- ices.	Total.
1903.							
January 2	M. E. Geiser.....	Chickasaw.....	Herman Moldenhauer.....	\$ 232.63	\$ 20.00		\$ 20.00
January 2	L. L. Livingston.....	Wayne.....	Jane C. French.....	177.81	17.78	\$ 5.33	23.11
January 2	C. H. George.....	Clinton.....	James Mooney.....			13.90	13.90
January 3	F. B. Blair.....	Delaware.....	Sarah B. Porter.....			2.25	2.25
January 3	John McLennan.....	Polk.....	Bertha Frank.....	310.91		9.33	9.33
January 5	A. N. Boeye.....	Hamilton.....	Thomas Hetland.....	500.00	20.00		20.00
January 5	M. E. Geiser.....	Chickasaw.....	Herman Moldenhauer.....			6.93	6.93
January 6	F. P. Greenlee.....	Montgomery.....	Richard Mount.....	27.02		.81	.81
January 7	W. E. Miller.....	Taylor.....	W. T. Henderson.....	330.71	20.00		20.00
January 8	A. J. Walsmith.....	O'Brien.....	F. T. Piper.....	150.00	15.00		15.00
January 10	W. B. Clements.....	Fayette.....	Riar Larson.....	50.00	5.00		5.00
January 10	W. E. Miller.....	Taylor.....	W. T. Henderson.....			9.92	9.92
January 12	A. J. Walsmith.....	O'Brien.....	F. T. Piper.....			4.50	4.50
January 13	J. M. Dower.....	Iowa.....	Margaret Shnell.....	366.28	20.00		20.00
January 13	Julius Lischer.....	Scott.....	Minna Schreiber.....	943.31	20.00		20.00
January 14	Wm. D. Milligan.....	Guthrie.....	Caroline A. Cotes.....	650.81	20.00		20.00
January 15	O. C. Clark.....	Des Moines.....	Margaret Dilk.....	25.54	2.55	.77	3.32
January 15	E. E. Bowen.....	Dubuque.....	Lizzie J. Coy.....	242.21	20.00		20.00
January 17	C. O. Boling.....	Cedar.....	Hans Lage.....	1,009.10	20.00		20.00
January 17	A. E. Cook.....	Mills.....	Wm. H. Spetman.....	475.00	20.00		20.00
January 17	T. M. Davidson.....	Clayton.....	Martin Cullinan.....	250.50	20.00		20.00
January 19	S. P. Miles.....	Floyd.....	Julia Ackley.....	54.86		1.64	1.64
January 19	E. A. Morling.....	Palo Alto.....	Anthony P. McDonnell.....	368.45	20.00		20.00
January 19	Wm. D. Milligan.....	Guthrie.....	Caroline A. Cotes.....			19.52	19.52
January 20	H. H. Stilwell.....	Allamakee.....	Robert Elliott.....	309.17	20.00		20.00
January 20	M. E. Geiser.....	Chickasaw.....	Eugene P. Sinclair.....	46.20	4.62		4.62
January 20	A. E. Cook.....	Mills.....	Wm. H. Spetman.....			14.25	14.25
January 21	C. C. Clark.....	Des Moines.....	Betty Becker.....	1,307.98	20.00		20.00
January 21	E. E. Bowen.....	Dubuque.....	Joseph Platz.....			11.40	11.40

TABLE No. 167—CONTINUED.

DATE.		COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
						Reporting.	Legal serv- ices.	Total.
1903.								
January	21	E. E. Bowen	Dubuque	Rupert Gartner			\$ 10.83	\$ 10.83
January	21	E. E. Bowen	Dubuque	Lizzie J. Coy			7.27	7.27
January	22	C. W. Hackler	Webster	Gustaf Johnson	\$ 117.04	\$ 11.76		11.76
January	23	M. E. Geiser	Chickasaw	Eugene P. Sinclair			1.39	1.39
January	24	J. M. Dower	Iowa	Margaret Shnell			10.99	10.99
January	26	I. A. Touet	Clarke	James Teller	414.84	20.00		20.00
January	26	Geo. A. Jeffers	Plymouth	H. J. Howard	308.98	20.00		20.00
January	26	N. Willett	Winneshiek	George W. Hall	193.56	19.36		19.36
January	26	T. M. Davidson	Clayton	Martin Cullinan			7.51	7.51
January	26	C. W. Hackler	Webster	Gustaf Johnson			3.53	3.53
January	29	W. B. Clements	Fayette	Riar Larson	90.43	9.04		9.04
January	29	E. G. Albert	Greene	Sarah E. Kendall	70.11	7.01		7.01
January	29	W. O. Clemans	Linn	Barnett Lutz	15.90	1.59		1.59
January	29	F. W. Neal	Scott	Johann Wiese	292.52		8.77	8.77
January	30	J. A. Miller	Cherokee	Joan Henderson	17.80	1.78		1.78
January	30	N. Willett	Winneshiek	George W. Hall			5.81	5.81
January	31	E. G. Albert	Greene	Sarah E. Kendall			2.10	2.10
January	31	Geo. A. Jeffers	Plymouth	H. J. Howard			5.54	5.54
January	31	G. T. Struble	Plymouth	H. J. Howard			5.53	5.53
February	2	Geo. A. McIntyre	Butler	Rufus B. Childs	108.18	10.81		10.81
February	2	S. B. Reed	Black Hawk	Elizabeth Brooks	111.57	11.16		11.16
February	2	F. B. Blair	Delaware	Edna C. Trumblee	78.49	7.85		7.85
February	5	E. R. Harlan	Van Buren	Hugh G. Brown	559.28	20.00		20.00
February	6	E. E. Reed	Jones	Susan Guilford	105.80	10.58		10.58
February	6	W. H. Hamilton	Keokuk	William Booth	191.90	19.19		19.19
February	7	W. B. Clements	Fayette	Frederick Bower	578.48	20.00		20.00
February	7	E. E. Reed	Jones	Lyman Guilford	177.14	17.71		17.71
February	7	C. G. Burling	Butler	Rufus B. Childs			3.24	3.24
February	9	F. B. Blair	Delaware	Edna C. Trumblee			2.35	2.35
February	10	W. B. Clements	Fayette	Frederick Bower			17.35	17.35
February	10	W. H. Hamilton	Keokuk	William Booth			5.76	5.76
February	10	C. M. Brooks	Osceola	Anna Sellen	123.84		3.71	3.71
February	11	U. G. Whitney	Woodbury	Bridget Kelly	206.18	20.00		20.00
February	11	I. A. Touet	Clarke	James Teller			12.44	12.44
February	12	E. E. Bowen	Dubuque	Anton Hemmi	656.50	20.00		20.00
February	12	I. T. Dabney	Davis	S. W. Lakin	158.35	15.83		15.83
February	12	Henry Stone	Marshall	David A. Elder	184.12		2.76	2.76

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February	12	F. E. Northup	Marshall	David A. Elder			2.76	2.76
February	12	E. E. Reed	Jones	Lyman Guilford			3.98	3.98
February	12	C. J. Cash	Jones	Lyman Guilford			1.33	1.33
February	12	E. E. Reed	Jones	Susan Guilford			2.38	2.38
February	12	C. J. Cash	Jones	Susan Guilford			.79	.79
February	13	W. O. Clemans	Linn	Phebe C. Dunn	210.30		6.31	6.31
February	13	E. A. Morling	Palo Alto	Anthony P. McDonnell	368.45		11.05	11.05
February	13	U. G. Whitney	Woodbury	Bridget Kelly			6.18	6.18
February	13	J. M. Dower	Iowa	Phebe C. Dunn	160.87	16.09		16.09
February	13	M. E. Geiser	Chickasaw	Jas. and Mary McKegan	273.05	20.00		20.00
February	16	C. M. Thomas	Jackson	Caroline Ormsby	697.69	20.00		20.00
February	16	E. E. Bowen	Dubuque	Francis Mangold	1,018.96	20.00		20.00
February	16	E. E. Bowen	Dubuque	Anton Hemmi			19.69	19.69
February	16	C. C. Clark	Des Moines	Betty Becker			29.24	29.24
February	16	W. W. Dodge	Des Moines	Betty Becker			10.00	10.00
February	16	I. T. Dabney	Davis	S. W. Lakin			4.75	4.75
February	18	Wm. T. Chantland	Webster	J. A. T. Yeoman	265.21	20.00		20.00
February	18	M. E. Geiser	Chickasaw	Jas. and Mary McKegan			8.19	8.19
February	18	J. M. Dower	Iowa	Phebe C. Dunn			4.83	4.83
February	20	C. W. Hackler	Webster	J. A. T. Yeoman			7.96	7.96
February	23	C. M. Thomas	Jackson	Caroline Ormsby			20.93	20.93
February	24	N. Willett	Winneshiek	Sarah W. Landers	68.45	6.84		6.84
February	24	E. E. Reed	Jones	Julia Farwell	222.65	20.00		20.00
February	24	C. C. Clark	Des Moines	Comar Bomby	5.00	.50	.15	.65
February	24	F. B. Blair	Delaware	James G. Angell	349.70	20.00		20.00
February	24	F. W. Neal	Scott	Henry Tank	153.43		4.60	4.60
February	25	Henry Silwold	Jasper	Ella Agnes Moran	270.92	20.00		20.00
February	25	E. E. Bowen	Dubuque	Francis Mangold			30.57	30.57
February	26	S. B. Reed	Black Hawk	Hattie B. Parmenter	75.38	7.54		7.54
February	27	N. Willett	Winneshiek	Sarah W. Landers			2.05	2.05
February	28	W. B. Clements	Fayette	W. H. Martin	69.57	6.96		6.96
February	28	S. B. Reed	Black Hawk	Ella Nichols	86.99	8.70		8.70
March	2	E. E. Bowen	Dubuque	Monaca Fassler	61.73	6.17		6.17
March	2	W. B. Clements	Fayette	Sarah Wood	125.00	12.50		12.50
March	3	Henry Silwold	Jasper	Ella Agnes Moran			4.07	4.07
March	4	P. H. Cregan	Jasper	Ella Agnes Moran			4.06	4.06
March	4	W. B. Clements	Fayette	W. H. Martin			2.09	2.09
March	5	James A. Devitt	Mahaska	Barry H. Hostetter	888.70	20.00		20.00
March	5	N. Willett	Winneshiek	Knute K. Neste, Jr.	179.89	17.99		17.99
March	6	F. D. Everett	Monroe	Martha J. Gibson	87.28	8.73		8.73
March	7	C. A. Robbins	Madison	Jesse A. Oldham	814.44	20.00		20.00
March	7	C. C. Clark	Des Moines	Mary Reiley	74.91	7.49		7.49
March	7	Julius Lischer	Scott	Harriet Rogers	607.38	20.00		20.00
March	9	C. A. Robbins	Madison	Wm. I. Harris	586.50		8.80	8.80
March	9	W. S. Cooper	Madison	Wm. I. Harris			8.80	8.80
March	9	F. D. Everett	Monroe	Martha J. Gibson			2.62	2.62
March	9	F. W. Neal	Scott	Harriet Rogers			18.22	18.22
March	9	N. Willett	Winneshiek	Knute K. Neste, Jr.			5.40	5.40
March	10	I. T. Dabney	Davis	Benjamin Huffman	170.07	17.00		17.00
March	10	M. A. Smith	Buchanan	Mary Ann Carpenter	272.81		8.18	8.18

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DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv- ices.	Total.
1903.							
March 10	E. E. Bowen	Dubuque	Monaca Fassler			\$ 1.85	\$ 1.85
March 11	J. Y. Hazlett	Bremer	Wm. Matchan	\$ 37.96	\$ 3.80	1.14	4.94
March 11	C. H. George	Clinton	Agnes Campbell	195.00	19.50		19.50
March 11	W. J. Keefe	Clinton	Agnes Campbell			2.92	2.92
March 11	J. F. Talbott	Poweshiek	Agnes Campbell			2.93	2.93
March 11	C. A. Robbins	Madison	Jesse Oldham			12.22	12.22
March 11	W. S. Cooper	Madison	Jesse Oldham			12.21	12.21
March 12	W. C. Bryant	Cass	Sarah Steele	355.00	20.00		20.00
March 13	C. C. Clark	Des Moines	Mary Reiley			1.00	1.00
March 13	W. W. Dodge	Des Moines	Mary Reiley			1.25	1.25
March 14	C. H. George	Clinton	Judson Hyde	240.00	20.00		20.00
March 14	F. D. Everett	Monroe	Samuel Butcher	215.00	20.00		20.00
March 14	I. T. Dabney	Davis	Benjamin Huffman			5.10	5.10
March 16	F. D. Everett	Monroe	Vernie O. Swan	112.35		3.37	3.37
March 16	E. G. Albert	Greene	Christopher Zeitz	25.60	2.56	.77	3.33
March 17	F. D. Everett	Monroe	Samuel Butcher			6.45	6.45
March 17	S. P. Miles	Floyd	Julina Ackley	21.36		.64	.64
March 17	F. D. Everett	Monroe	John O'Riley	331.38	20.00		20.00
March 18	C. C. Clark	Des Moines	Eliza M. Dee	211.02	20.00		20.00
March 18	C. E. Reynolds	Carroll	Anton Reineke	216.85	20.00		20.00
March 18	W. C. Bryant	Cass	Sarah Steele			10.65	10.65
March 19	F. W. Neal	Scott	Abram Curtis	781.72		23.45	23.45
March 19	W. C. Bryant	Cass	Jessie M. Adams	411.40	20.00	12.34	32.34
March 19	F. D. Everett	Monroe	John O'Riley			9.94	9.94
March 20	F. W. Neal	Scott	Abram Curtis	559.95		16.71	16.71
March 20	N. Willett	Winneshiek	Anna Johnson	5.40	54	.16	.70
March 21	James A. Davitt	Mahaska	Sophie Frankel	171.92	17.19		17.19
March 21	C. E. Reynolds	Carroll	Anton Reineke			6.50	6.50
March 23	S. B. Reed	Black Hawk	Ella Nichols			1.31	1.31
March 23	S. T. Mears	Black Hawk	Ella Nichols			1.30	1.30
March 23	A. N. Boeye	Hamilton	Anna Britson	105.84	10.58		10.58
March 24	S. B. Reed	Black Hawk	Sarah S. Beal	12.75	1.27	.38	1.65
March 24	John McLennan	Polk	Margaret Dooley	102.80	10.28		10.28
March 24	F. W. Neal	Scott	Elias Vedder Van Eps	108.25	16.82		16.82
March 25	J. M. Blake	Hamilton	Anna Britson			3.17	3.17
March 25	J. E. Wichmann	Hancock	Frances A. W. Shimer	2,071.05	20.00		20.00
March 25	Jas. A. Devitt	Mahaska	Cornelius Dykstra	2,848.06	20.00		20.00

March 26	A. N. Boeye	Hamilton	Wm. J. Chamberlin	366.34	20.00		20.00
March 26	C. C. Clark	Des Moines	Vear Porter	481.93	20.00		20.00
March 26	C. C. Clark	Des Moines	Eliza M. Dee			3.17	3.17
March 26	W. W. Dodge	Des Moines	Eliza M. Dee			3.16	3.16
March 26	F. W. Neal	Scott	Elias Vedder Van Eps			5.05	5.05
March 28	S. P. Miles	Floyd	Mary E. Pritchard	117.25		3.52	3.52
March 28	Jas. A. Devitt	Mahaska	Emma P. Drake	83.49	8.35		8.35
March 28	S. B. Reed	Black Hawk	Elizabeth Brooks			1.67	1.67
March 28	S. T. Mears	Black Hawk	Elizabeth Brooks			1.67	1.67
March 28	J. E. Wichmann	Hancock	Frances A. W. Shimer			5.67	5.67
March 28	John Hamill	Hancock	Frances A. W. Shimer			5.67	5.67
March 30	Vincent Zmunt	Johnson	Millie Powell	140.07		4.20	4.20
March 30	J. M. Dower	Iowa	Frances A. W. Shimer			50.81	50.81
March 31	C. C. Clark	Des Moines	Armilda E. McMaken	425.46	20.00		20.00
March 31	J. M. Blake	Hamilton	Wm. J. Chamberlin			10.99	10.99
April 1	J. A. Miller	Cherokee	Annie C. Tanner	261.83	20.00		20.00
April 1	M. W. Bailey	Washington	William Boyd	204.37	20.00		20.00
April 1	E. G. Albert	Greene	Eliza Crouse	61.85	6.18	1.85	8.03
April 1	U. G. Whitney	Woodbury	John S. Vredenberg	1,103.40	20.00		20.00
April 1	F. B. Blair	Delaware	Jas. G. Angell			10.49	10.49
April 2	E. E. Bowen	Dubuque	Michael V. Hennessy	140.00	14.00		14.00
April 3	A. M. Ashcraft	Keokuk	Mark M. Ferns	82.20	8.22		8.22
April 3	M. W. Bailey	Washington	William Boyd			6.13	6.13
April 3	U. G. Whitney	Woodbury	John S. Vredenberg			33.10	33.10
April 6	E. P. Ingham	Muscatine	Annie R. Walker	506.92	20.00		20.00
April 6	Oliver Gorden	Winnebago	Emeline Brown	316.20	20.00		20.00
April 6	C. C. Clark	Des Moines	Armilda E. McMaken			6.38	6.38
April 6	W. W. Dodge	Des Moines	Armilda E. McMaken			6.38	6.38
April 6	E. E. Bowen	Dubuque	Michael V. Hennessy			4.20	4.20
April 6	W. H. Hamilton	Keokuk	Mark M. Ferns			2.47	2.47
April 7	C. C. Clark	Des Moines	Vear Porter			7.22	7.22
April 7	W. W. Dodge	Des Moines	Vear Porter			7.23	7.23
April 8	I. C. Fenninger	Wright	Ed Hartsock	66.01	6.60		6.60
April 8	U. G. Whitney	Woodbury	Edgar I. Rooke	1,040.88	20.00		20.00
April 8	E. P. Ingham	Muscatine	Annie R. Walker			15.21	15.21
April 9	S. B. Reed	Black Hawk	Hattie B. Parmenter			1.13	1.13
April 9	S. T. Mears	Black Hawk	Hattie B. Parmenter			1.13	1.13
April 10	W. H. Killpack	Pottawattamie	Margaret Fox	551.50	20.00		20.00
April 10	W. C. Bryant	Cass	W. W. Walton	125.18	12.52		12.52
April 10	U. G. Whitney	Woodbury	Edgar L. Rooke			31.23	31.23
April 13	W. O. Clemons	Linn	Jane Hayden	89.95	8.99		8.99
April 13	C. H. George	Clinton	Mathias Quigley	200.00	20.00		20.00
April 13	J. A. Miller	Cherokee	Annie C. Tanner			7.85	7.85
April 13	I. C. Fenninger	Wright	Ed Hartsock			1.98	1.98
April 15	E. R. Harlan	Van Buren	David Brower	157.07	15.71		15.71
April 15	C. H. George	Clinton	Michael Quigley			6.00	6.00
April 15	W. H. Killpack	Pottawattamie	Margaret Fox			16.54	16.54
April 18	R. W. Pugh	Iowa	Hans Halverson	60.00	6.00		6.00
April 18	S. B. Reed	Black Hawk	B. W. Coyle	135.83	13.58		13.58
April 20	D. H. Emery	Wapello	Daniel Eaton	170.00	17.00		17.00

TABLE No. 167—CONTINUED.

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID.	FEES.		
					Reporting.	Legal serv- ices.	Total.
1903.							
April 20	F. W. Neal	Scott	Abram Curtis	\$ 38.10		\$ 1.14	\$ 1.14
April 21	John McLennan	Polk	Tirzah Gustine	266.14	\$ 20.00		20.00
April 21	M. A. Smith	Buchanan	Samuel C. Luckey	74.85		2.23	2.23
April 21	E. E. Reed	Jones	Julia Farwell			5.01	5.01
April 21	S. B. Reed	Black Hawk	B. W. Coyle			2.04	2.04
April 22	F. W. Neal	Scott	Amelia Gratner	81.25	8.12		8.12
April 22	W. C. Bryant	Cass	W. W. Walton			3.75	3.75
April 22	U. G. Whitney	Woodbury	Guy Alfred Willer	216.00		6.48	6.48
April 22	John McLennan	Polk	Margaret Dooley			3.08	3.08
April 23	W. H. Norecutt	Fremont	Robt. J. Bradley	93.75	9.37		9.37
April 23	Seneca Cornell	Wapello	Daniel Eaton			5.10	5.10
April 24	F. H. Blume	Audubon	W. H. Brent	125.00	12.50		12.50
April 25	C. G. Burling	Butler	A. E. Coates	143.17		4.29	4.29
April 25	W. H. Norecutt	Fremont	Robert J. Bradley			2.81	2.81
April 27	E. E. Reed	Jones	Priscilla Condon	296.10	20.00		20.00
April 27	W. L. Smith	Monona	Lorenzo Jacobson	162.50	16.25		16.25
April 27	F. W. Neal	Scott	John O'Dea	985.55		29.57	29.57
April 27	F. W. Neal	Scott	Amelia Gratner			2.44	2.44
April 27	S. T. Mears	Black Hawk	B. W. Coyle			2.03	2.03
April 27	M. W. Bailey	Washington	John Hammes	448.63	20.00	13.46	33.46
April 29	F. H. Blume	Audubon	W. H. Brent			3.75	3.75
April 29	T. H. Johnson	Lee	Elizabeth M. Copeland	115.00		3.45	3.45
April 30	E. E. Reed	Jones	Priscilla Condon			5.92	5.92
April 30	C. J. Cash	Jones	Priscilla Condon			2.96	2.96
May 2	S. B. Reed	Black Hawk	Sarah C. Link	162.74	16.27		16.27
May 2	U. G. Whitney	Woodbury	S. M. Marsh	122.00	12.20		12.20
May 2	W. E. Miller	Taylor	Henry Welborn	58.89	5.89		5.89
May 4	W. O. Clemens	Linn	Edmond Lynch	68.67	3.72		3.72
May 5	H. F. Schultz	Buena Vista	Hannah Person	131.01	13.11		13.11
May 5	M. W. Bailey	Washington	William A. Anderson	20.00	2.00	.60	2.60
May 5	M. W. Bailey	Washington	Jennie Titus	115.06	11.51	3.45	14.96
May 5	M. W. Bailey	Washington	Roland R. Bowland	1,005.41	20.00	30.16	50.16
May 5	M. W. Bailey	Washington	Eliza J. McJunkin	25.00	2.50	.75	3.25
May 5	W. L. Smith	Monona	Lorenzo Jacobson			4.87	4.87
May 5	U. G. Whitney	Woodbury	S. M. Marsh			3.66	3.66
May 6	J. B. Dunn	Taylor	Henry Welborn			1.77	1.77
May 7	Seneca Cornell	Wapello	John S. Denton	202.00	20.00		20.00

May 7	H. F. Schultz	Buena Vista	Hannah Person			3.93	3.93
May 8	S. B. Reed	Black Hawk	Sarah C. Link			2.44	2.44
May 9	C. H. George	Clinton	J. F. Timms	102.13	10.21		10.21
May 9	D. H. Miller	Dallas	Ed. P. Clary	137.00	13.76		13.76
May 12	Seneca Cornell	Wapello	John S. Denton			6.06	6.06
May 13	F. B. Blair	Delaware	Fidelia O. Hutchins	58.40	5.84		5.84
May 13	C. M. Thomas	Jackson	John Bauman	85.00	8.50		8.50
May 13	G. T. Struble	Plymouth	Patrick Fay	363.81	20.00		20.00
May 13	D. H. Miller	Dallas	Ed P. Clary			4.13	4.13
May 15	S. B. Reed	Black Hawk	Nellie M. Barrett	146.88	14.69		14.69
May 15	G. T. Struble	Plymouth	Patrick Fay			10.91	10.91
May 18	S. B. Reed	Black Hawk	Nellie M. Barrett			2.20	2.20
May 19	W. H. Killpack	Pottawattamie	Mary M. Gilmore	79.40	7.94		7.94
May 19	E. E. Reed	Jones	Kate Shannon	360.95	20.00		20.00
May 19	F. B. Blair	Delaware	Fidelia O. Hutchins			1.75	1.75
May 20	W. H. Killpack	Pottawattamie	Mary M. Gilmore			2.38	2.38
May 20	C. M. Thomas	Jackson	John Bauman			2.55	2.55
May 22	George A. Jeffers	Plymouth	James A. Freer	194.00		2.91	2.91
May 22	G. T. Struble	Plymouth	James A. Freer			2.91	2.91
May 23	W. W. Dodge	Des Moines	Frederick Frey	81.90	8.19		8.19
May 23	John McLennan	Polk	Tirzah Gustine			3.99	3.99
May 25	C. C. Clark	Des Moines	William Lich	784.47	20.00		20.00
May 27	E. A. Morling	Palo Alto	Eliza L. Dewey	135.09	13.50		13.50
May 27	W. B. Clements	Fayette	C. Knief	197.34	19.73		19.73
June 1	R. W. Pugh	Iowa	Benjamin Owen	785.96	20.00		20.00
June 1	Joe Morton	O'Brien	William August Guhl	45.81	4.58		4.58
June 1	E. A. Morling	Palo Alto	Eliza L. Dewey			4.05	4.05
June 2	H. E. Curran	Palo Alto	G. B. Miller	132.70	13.27		13.27
June 2	W. B. Clements	Fayette	C. Knief			5.92	5.92
June 3	C. I. Sparks	Boone	C. B. Pinkham	1,460.73		29.22	29.22
June 3	H. T. Ganoe	Boone	C. B. Pinkham			14.60	14.60
June 4	T. H. Johnson	Lee	Edward Reddy	245.57	20.00		20.00
June 4	E. E. Reed	Jones	Kate Shannon			10.63	10.63
June 4	Joe Morton	O'Brien	William August Guhl			1.37	1.37
June 5	H. E. Curran	Louisa	G. B. Miller			3.98	3.98
June 6	C. G. Burling	Butler	Richard W. Atkinson	841.00	20.00		20.00
June 6	E. E. Bowen	Dubuque	Ida A. Siegel	77.83	7.78		7.78
June 6	C. C. Clark	Des Moines	William Lich			11.77	11.77
June 6	W. W. Dodge	Des Moines	William Lich			11.76	11.76
June 8	T. H. Johnson	Lee	Edward Reddy			7.37	7.37
June 9	C. M. Thomas	Jackson	Thomas Lydon	242.30	20.00		20.00
June 9	John McLennan	Polk	L. J. Wells	189.00	18.90		18.90
June 10	W. H. Killpack	Pottawattamie	Henry Muhlenbrock	200.88	20.00		20.00
June 11	W. B. Clements	Fayette	Hannah L. Leighton	99.55	9.95		9.95
June 11	I. C. Fenninger	Wright	Ed. Hartsock	198.11	13.40	5.94	19.34
June 11	C. M. Thomas	Jackson	Thomas Lydon			7.27	7.27
June 11	Jesse A. Miller	Polk	Tirzah Gustine			3.99	3.99
June 12	J. M. Dower	Iowa	Maria and Sophia Goepf	233.13	20.00		20.00
June 13	J. F. Talbott	Poweshiek	Thomas Richardson	229.49	20.00		20.00
June 13	W. H. Killpack	Pottawattamie	Henry Muhlenbrock			6.03	6.03

TABLE No. 167—CONTINUED

DATE.	COUNTY ATTORNEY.	COUNTY.	ESTATE OF—	TAX PAID	FEES.		
					Reporting.	Legal serv- ices.	Total.
1903.							
June 15	Joe Morton	O'Brien	Eustace Hayes	\$ 383.00	\$ 20 00		\$ 20.00
June 16	J. M. Dower	Iowa	Maria and Sophia Goepp			\$ 7.14	7.14
June 18	C. M. Thomas	Jackson	Martha Harrah	81.50	8.15		8.15
June 18	F. S. Finley	Henry	Hepsibah Nixon	309.15		11.07	11.07
June 18	Joe Martin	O'Brien	Eustace Hayes			11.49	11.49
June 19	E. A. Morling	Palo Alto	Robert M. McHardy	265.22	20.00		20.00
June 20	D. H. Miller	Dallas	Salome Weise	119.96	12.00		12.00
June 22	C. M. Thomas	Jackson	Martha Harrah			2.44	2.44
June 22	F. W. Neal	Scott	Abram Curtis	11.48		.34	.34
June 22	R. W. Pugh	Iowa	Benjamin Owen			15.00	15.00
June 22	J. M. Dower	Iowa	Benjamin Owen			8.58	8.58
June 23	Vincent Zmunt	Johnson	James Murphy	800.00	20.00		20.00
June 23	T. H. Johnson	Lee	Mrs. Sidney Cox	2,210.49	20.00		20.00
June 23	P. J. Klinker	Crawford	Michael Lawler	147.20	14.72		14.72
June 24	D. H. Miller	Dallas	Salome Weise			3.60	3.60
June 25	W. H. Hart	Sac	Albert Behrend	151.00	15 10		15.10
June 25	E. A. Morling	Palo Alto	Robert M. McHardy			7.96	7.96
June 25	Jesse A. Miller	Polk	L. J. Wells			2.83	2.83
June 26	P. J. Klinker	Crawford	Michael Lawler			4.42	4.42
June 27	W. H. Hart	Sac	Albert Behrend			4.53	4.53
June 29	F. P. Greenlee	Montgomery	Margaret Ritchey	10.40		.31	.31
June 29	F. S. Finley	Henry	Alice R. Green	121.66	12.17		12.17
June 29	Fred H. Blume	Audubon	John Murphy	296.61		8.90	8.90
June 29	L. C. Rinard	Cerro Gordo	John Murphy	1,152.08		34.56	34.56
June 29	L. W. Fallon	Harrison	John Murphy	117.26		3.52	3.52
June 29	J. F. Talbott	Poweshiek	Thomas Richardson			6.88	6.88
June 30	W. H. Killpack	Pottawattamie	Ulricke Muhlendbrock	61.90	6.19		6.19
June 30	A. M. Ashcraft	Keokuk	Anna K. Weeks	178.22	17.82		17.82
June 30	E. G. Albert	Greene	John Murphy	990.93		29.73	29.73
Total				\$ 57,040.79	\$ 2,234.65	\$ 1,336.66	\$ 3,571.31

TABLE No. 168.
Showing Receipts of Collateral Inheritance Tax by Counties.
ADAIR COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Sept. 4, 1901	D. L. Wilson		\$ 5,747.32		\$ 5,747.32	\$ 237.37
April 9, 1902	John Handley		12,800.00		12,800.00	*737.67
Total			\$ 18,547.32		\$ 18,547.32	1,025.04

*Includes interest.

ALLAMAKEE COUNTY.

May 14, 1902	Dennis Donovan		\$ 1,214.58		\$ 1,214.58	*64.03
Aug. 4, 1902	Max Misting		3,012.33		3,012.33	150.62
Dec. 10, 1902	Frederika Sunderman		1,457.07		1,457.07	*86.10
Jan. 10, 1903	Robert Elliott		3,500.00	2,083.48	6,183.48	309.17
Total			\$ 11,897.46		\$ 11,897.46	613.32

*Includes interest.

APPANOOSE COUNTY.

June 14, 1902	George W. Hardin		\$ 21,514.29		\$ 21,514.29	*1,145.69
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*Includes interest.

AUDUBON COUNTY.

July 1, 1901	Jean Braun		\$ 2,003.25	1,722.63	4,625.88	231.29
April 24, 1903	W. H. Brent		1,600.00	900.00	2,500.00	125.00
June 26, 1903	John Murphy		5,162.22		5,162.22	296.61
Total			\$ 13,065.47		\$ 13,065.47	652.90

BENTON COUNTY.

Sept. 7, 1901	John N. Halboth		\$ 20,000.00	2,153.73	22,153.73	*1,114.23
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*Includes interest.

BLACK HAWK COUNTY.

July 17, 1901	W. W. Campbell		\$ 4,882.06		\$ 4,882.06	*244.10
July 31, 1901	Joshua Kyles					*105.40
Oct. 3, 1901	Warren Bailey		12,861.33		12,861.33	643.06
Nov. 4, 1901	Thomas Bunton		910.14		910.14	45.50
Nov. 25, 1901	Bartholomew Kelly		2,124.80	725.73	2,850.53	*149.29
Mar. 10, 1902	Folly Schrock			1,285.86	1,285.86	64.29
Mar. 25, 1902	Samuel D. Shaw		2,400.00		2,400.00	*124.43

*Includes interest.

BLACK HAWK COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
May 10, 1902	Julia R. Sloan		\$ 1,494.34	\$ 1,494.34	\$ 1,494.34	\$ 81.80
May 28, 1902	G. B. Hood	\$ 7,992.50	2,797.19	10,789.69	539.48	
June 18, 1902	John Whalen	6,986.57		6,986.57	319.32	
June 19, 1902	Chas. P. Wolf	290.00	1,500.15	1,790.15	89.51	
July 9, 1902	Miranda A. Johnson		1,224.95	1,224.95	\$ 62.16	
Oct. 28, 1902	Caroline Gay		4,218.79	4,218.79	\$ 232.64	
Nov. 10, 1902	Sculah D. Vaserman		1,076.44	1,076.44	\$ 53.80	
Feb. 2, 1903	Elizabeth Brooks	690.00	1,592.39	2,282.39	111.07	
Feb. 28, 1903	Estie B. Parmenter	250.00	1,507.99	1,757.99	73.38	
Mar. 24, 1903	Ellie Nichols	1,737.87		1,737.87	99.99	
Apr. 24, 1903	Sarah S. Beal	\$ 250.00		250.00	\$ 12.75	
Apr. 18, 1903	B. W. Coyle		2,993.28	2,993.28	\$ 153.88	
May 2, 1903	Sarah C. Link		3,254.77	3,254.77	162.74	
May 15, 1903	Nellie M. Barrett		2,618.36	2,618.36	\$ 146.88	
	Total				\$ 68,415.01	\$ 3,497.42

*Includes interest.

BOONE COUNTY.

Feb. 17, 1902	William Patterson	\$ 1,979.00		\$ 1,979.00	\$ 88.85	
Oct. 8, 1902	Jonathan Sparks	9,594.55	879.44	10,473.99	523.30	
Dec. 8, 1902	Andrew Patterson	1,845.00		1,845.00	101.23	
May 19, 1903	C. B. Pinkham	8,000.00	20,610.73	28,610.73	1,460.73	
	Total				\$ 42,490.07	\$ 2,154.70

BREMER COUNTY.

Aug. 8, 1901	Henrich Oldendorf	\$ 1,900.00	\$ 50,922.15	\$ 52,822.15	\$ 2,641.10	
Sept. 9, 1901	Erastus Nichols	7,320.00	455.44	7,775.44	\$ 394.35	
Dec. 2, 1901	Thomas Halse	7,000.00	2,998.23	9,998.23	1,000.00	
Apr. 23, 1901	W. P. Martin			9,998.23	\$ 500.00	
May 22, 1902	Andrew Carstenson	\$ 300.00		300.00	15.00	
Aug. 19, 1902	Thomas Halse	1,000.00	96,431.51	97,431.51	\$ 71.67	
Oct. 14, 1902	Mrs. C. I. Ide	49,083.00	9,933.07	59,016.07	\$ 3,009.92	
Mar. 11, 1903	William Matchan	737.18		737.18	\$ 37.06	
	Total				\$ 164,682.64	\$ 8,478.08

*Includes interest.

BUCHANAN COUNTY.

Aug. 8, 1901	Edith C. Higgins	\$ 2,200.00	\$ 1,169.59	\$ 3,369.59	\$ 168.96	
Nov. 22, 1901	E. R. Miller	5,449.32		5,449.32	\$ 300.00	
Mar. 21, 1902	Ann Lorden	7,200.00	77.25	7,277.25	\$ 371.77	
May 1, 1902	John Tolin		886.80	886.80	44.99	
June 2, 1902	Horatio Bryant	2,211.54		2,211.54	\$ 122.09	
July 23, 1902	James Gallery	12,989.24		12,989.24	\$ 644.33	
Mar. 7, 1903	Mary Ann Carpenter		5,456.16	5,456.16	\$ 272.81	
Apr. 18, 1903	Samuel C. Luckey	1,250.00		1,250.00	\$ 74.35	
	Total				\$ 38,530.70	\$ 1,999.00

*Includes interest.

BUENA VISTA COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Dec. 31, 1901	Alice Foley			\$ 1,072.00	1,072.00	\$ 47.10
Jan. 16, 1902	L. E. Hay	\$ 4,000.00			4,000.00	300.00
April 14, 1902	Joseph Boulting				18,834.80	\$ 97.95
Aug. 2, 1902	A. F. Dahlberg			4,165.80	4,165.80	308.39
May 5, 1903	Hannah Peters		\$ 2,620.30		2,620.30	131.01
	Total				\$ 32,192.80	\$ 1,614.35

*Includes interest.

BUTLER COUNTY.

Sept. 9, 1901	Patrick McCormick					\$ 67.84
Nov. 22, 1901	Hannah Desmond	\$ 4,000.00	\$ 251.28	\$ 4,251.28	212.55	
Dec. 13, 1901	Thomas C. Perry		4,717.50	4,717.50	\$ 254.50	
Jan. 23, 1902	Jargen J. Weichmann		1,045.70	1,045.70	57.17	
Nov. 13, 1902	Ellen Rosch	\$ 700.00		700.00	39.00	
Feb. 2, 1903	Rufus B. Childs			2,654.12	2,654.12	\$ 108.18
April 23, 1903	A. E. Coates			2,801.78	2,801.78	145.17
June 6, 1903	Richard W. Atkinson		15,000.00	15,000.00	\$ 841.60	
	Total				\$ 80,530.44	\$ 1,724.62

*Includes interest.

CALHOUN COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Dec. 31, 1901	Austin M. Shepherd	\$ 3,258.57		2,683.49	6,241.86	\$ 319.69
Aug. 27, 1902	Richard Bunting	5,320.55		5,320.55	299.02	
Sept. 19, 1902	Catharine R. Negley				11,440.00	\$ 739.00
	Total				\$ 28,002.35	\$ 1,317.11

*Includes interest.

CARROLL COUNTY.

Mar. 29, 1902	Lewis Merchant	\$16,000.00	\$ 6,776.41	\$ 22,776.41	\$ 1,141.86	
May 10, 1902	Halsey A. Heater	1,820.00	249.15	1,769.15	88.45	
Mar. 13, 1903	Anthony Reineke		4,357.00	4,357.00	216.85	
	Total				\$ 28,882.56	\$ 1,447.16

*Includes interest.

CASS COUNTY.

Mar. 12, 1903	Sarah Steel	\$ 7,100.00		\$ 7,100.00	\$ 355.00	
Mar. 19, 1903	Jessie M. Adams	7,800.00		7,800.00	\$ 411.40	
Apr. 10, 1903	W. W. Walton	1,800.00	\$ 1,203.67	2,503.67	125.18	
June 29, 1903	John Murphy	12,500.00		12,500.00	625.00	
	Total				\$ 29,903.67	\$ 1,516.58

*Includes interest.

CEDAR COUNTY.

DATE.	E-STATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personality.	Total.	
July 1, 1901	Rosanna Geeseman..		\$ 3,273.01		\$ 3,273.01	\$ 163.65
July 31, 1901	Ethel Neiman			\$ 1,260.96	1,260.96	63.05
Oct. 18, 1901	Harry Klosterman		1,900.83		1,900.83	*95.42
Oct. 29, 1901	Anson C. Cartwright..		12,850.00	3,962.54	16,812.54	840.62
Nov. 11, 1901	Sarah F. Wallace.....		4,234.00		4,234.00	214.30
June 19, 1902	Henry Frey		15,000.00		15,000.00	750.00
Nov. 8, 1902	Henry Frey			2,143.34	2,143.34	107.16
Nov. 29, 1902	W. H. Sisler.....		1,381.09		1,381.09	73.42
Dec. 22, 1902	Sarah Ann Atkinson..	\$ 2,900.53			2,900.53	*117.53
Jan. 17, 1903	Hans Lage.....		12,800.00	7,282.43	20,082.43	*1,009.10
Mar. 21, 1903	Helen Pirie.....			2,553.73	2,553.73	*134.85
Total.....					\$ 70,995.46	\$ 3,599.15

*Includes interest.

CERRO GORDO COUNTY.

July 9, 1901	Alexander McMullin..			\$ 3,632.23	\$ 3,632.23	\$ *196.14
Dec. 6, 1901	Norman Bottom.....		\$ 2,027.44		2,027.44	*101.70
Oct. 22, 1902	Martin Gilleran.....			4,181.84	4,181.84	209.09
June 26, 1903	John Murphy.....		23,041.61		23,041.61	1,152.08
Total....					\$ 32,883.17	\$ 1,659.01

*Includes interest.

CHEROKEE COUNTY.

Nov. 14, 1901	James O'Donnell		\$ 4,500.00	\$ 1,797.62	\$ 6,297.62	\$ 314.88
Dec. 21, 1901	H. C. Kellogg.....	\$ 100.00			100.00	5.00
Jan. 30, 1903	Joan Henderson.....			855.93	855.93	17.80
April 1, 1903	Annie C. Tanner.....			5,104.53	5,104.53	*261.83
Total.....					\$ 11,858.18	\$ 599.51

*Includes interest.

CHICKASAW COUNTY.

Sept. 12, 1901	Henry B. Parks.....		\$ 3,394.43		\$ 3,394.43	\$ 168.22
April 24, 1902	Charles O. Erwine		3,200.00	790.45	3,990.45	199.52
Dec. 1, 1902	Lera P. Grover.....			1,528.05	1,528.05	78.40
Jan. 2, 1903	Herman Moldenhauer			4,652.60	4,652.60	232.63
Jan. 20, 1903	Eugene P. Sinclair.....			886.05	886.05	*46.20
Feb. 13, 1903	Jas and Mary McKegan		1,200.00	4,261.66	5,461.66	273.05
Total					\$ 19,893.29	\$ 996.02

*Includes interest.

CLARKE COUNTY.

April 17, 1902	V. B. Johnson.....		\$ 1,783.59		\$ 1,783.59	\$ 89.18
Sept 10, 1902	Mary Thompson.....		4,553.08		4,553.08	227.65
Jan. 23, 1903	James Teller		7,787.64		7,787.64	*414.84
Total					\$ 14,124.31	\$ 731.67

*Includes interest.

CLAYTON COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personality.	Total.	
Sept. 11, 1901	Louis Opitz.....		\$ 1,923.00		\$ 1,923.00	\$ *98.71
Mar. 8, 1902	John Crooke.....			\$ 2,390.29	2,390.29	119.55
April 18, 1902	A. M. Davis.....	\$ 500.00			500.00	*25.50
Sept. 2, 1902	Johann Engelhardt..		434.28		434.28	21.71
Oct. 29, 1902	Paul Roach		2,332.94		2,332.94	*119.51
Jan. 17, 1903	Martin Cullinan.....			4,848.43	4,848.43	*250.50
Total					\$ 12,423.94	\$ 635.52

*Includes interest.

CLINTON COUNTY.

July 11, 1901	Mary Polhamus.....		\$ 3,886.31		\$ 3,886.31	\$ 194.30
July 22, 1901	John Collins.....				3,672.00	183.60
Mar. 31, 1902	Jane P. Maltus.....		5,616.03		5,616.03	280.80
April 8, 1902	Peter Driser.....		650.00	\$ 6,673.31	7,323.31	366.16
April 18, 1902	P. L. Gibbs.....	\$10,000.00			10,000.00	500.00
April 25, 1902	W. W. McConnell.....		3,329.77		3,329.77	166.49
May 8, 1902	A. Warefield.....		2,900.00	8,100.00	11,000.00	550.00
Nov. 1, 1902	Helen L. Jenkins.....		13,400.00	2,517.92	15,917.92	795.90
Nov. 12, 1902	Gunder Rosland.....		6,240.00	311.28	6,551.28	*328.50
Dec. 5, 1902	John Dolan.....	600.00			600.00	30.00
Dec. 12, 1902	Chloe M. Robb.....			6,374.65	6,374.65	318.73
Dec. 31, 1902	James Mooney.....		6,960.00	2,308.76	9,268.76	463.44
Mar. 6, 1903	Agnes Campbell.....		3,900.00		3,900.00	195.00
Mar. 14, 1903	Judson Hyde.....		4,800.00		4,800.00	240.00
April 8, 1903	Judson Hyde.....					146.47
April 13, 1903	Michael Quigley.....		3,984.77		3,984.77	*200.00
May 9, 1903	J. Frederick Timms ..		2,023.55		2,023.55	*102.13
Total.....					\$ 93,248.35	\$ 5,061.52

*Includes interest.

CRAWFORD COUNTY.

May 31, 1902	John Sievers.....	\$ 1,200.00			\$ 1,200.00	\$ 60.00
June 23, 1903	Michael Lawler.....		\$ 2,928.02		2,928.02	*147.20
Total.....					\$ 4,128.02	\$ 207.20

*Includes interest.

DALLAS COUNTY.

Oct. 14, 1901	Leroy Hammond.....	\$ 2,100.00		\$ 883.50	\$ 2,983.50	\$ 149.18
July 19, 1902	Eunice A. Harmon.....		37,550.00	27,391.18	64,941.18	3,247.06
Oct. 27, 1902	Mary Cardell.....		3,000.00	257.92	3,257.92	*163.40
May 9, 1903	Ed P. Clary.....				2,525.20	*137.60
June 20, 1903	Salome Weise.....		2,339.35		2,339.35	119.96
Total					\$ 73,106.55	\$ 3,817.20

*Includes interest.

DAVIS COUNTY.

Sept. 2, 1902	S. L. Saunders.....	\$ 977.50			\$ 977.50	\$ *40.38
Feb. 12, 1903	S. W. Lakin.....			\$ 3,167.04	3,167.04	158.35
Mar. 10, 1903	Benjamin Huffman.....		\$ 3,401.56		3,401.56	170.07
Total.....					\$ 7,546.10	\$ 377.80

*Includes interest.

DELAWARE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Sept. 30, 1901	Mary C. Ecker		\$ 1,111.70		\$ 1,111.70	\$ 55.59
Jan. 9, 1902	Chas. F. McKay		7,711.40		7,711.40	*388.82
Aug. 9, 1902	Peter Knippling		9,560.00	\$ 667.42	10,227.42	511.37
Sept. 15, 1902	Michael Crothy					15.85
Oct. 27, 1902	Emeline Wilcox				2,180.00	*122.20
Nov. 21, 1902	Louis Wolff					329.35
Nov. 28, 1902	Louis Wolff					*18.37
Dec. 31, 1902	Sarah B. Porter			1,569.87	1,569.87	75.00
Feb. 2, 1903	Edna C. Trumblee			2,529.00	2,529.00	78.49
Feb. 24, 1903	Jas. G. Angell		4,465.00		4,465.00	349.70
May 13, 1903	Fidelia O. Hutchins		600.00	415.59	1,015.59	*53.40
Total					\$ 30,869.98	\$ 2,063.14

*Includes interest

DES MOINES COUNTY.

April 5, 1902	Laura M. Jones	\$31,950.00	\$ 32,007.29	\$ 3,957.29	\$ *3,267.49
April 17, 1902	G. Nelson Jones		2,446.06	2,446.06	*123.93
May 6, 1902	W. H. Davis	1,800.00	23.93	1,823.93	*100.27
July 8, 1902	Bridget Whalen	1,000.00	579.65	1,579.65	*86.76
Sept. 26, 1902	Rachel E. Torrey		4,069.30	4,069.30	203.44
Nov. 6, 1902	Henry Gargan		2,248.09	2,248.09	*114.20
Nov. 20, 1902	Samuel Smith		5,328.09	5,328.09	266.40
Nov. 24, 1902	Axel Edward Johnson		1,532.71	1,532.71	76.63
Jan. 15, 1903	Margaret Dilk		50.00	445.84	*25.54
Jan. 21, 1903	Betty Becker		9,275.00	16,884.75	26,159.75
Feb. 24, 1903	Conrad Bomby	\$ 100.00		100.00	5.00
Mar. 7, 1903	Mary Reiley		925.00	573.25	1,498.25
Mar. 18, 1903	Eliza M. Dee		700.00	3,325.63	4,025.63
Mar. 26, 1903	Vear Porter		5,960.00	3,678.65	9,638.65
Mar. 31, 1903	Armilda E. McMaken		7,000.00	1,509.24	8,509.24
May 23, 1903	Frederick Frey		1,558.36	1,558.36	*81.90
May 25, 1903	William Lich			15,654.46	15,654.46
Total				\$ 150,625.30	\$ 7,637.33

*Includes interest.

DICKINSON COUNTY.

Oct. 23, 1901	Lydia Maria Brigham	\$ 4,600.00			\$ 4,600.00	\$ 230.00
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DUBUQUE COUNTY.

July 8, 1901	Margaret Mulqueoney		\$ 815.10	\$ 815.10	\$ 40.75
July 12, 1901	John Hennessy	\$ 6,500.00		6,500.00	*327.91
July 29, 1901	Margaret Mulqueoney	500.00		500.00	25.00
Aug. 9, 1901	J. W. Dick			569.40	28.32
Aug. 20, 1901	Juliet B. Robison		175.00	175.00	8.75
Aug. 23, 1901	Geo. B. Burch			4,221.50	211.07
Nov. 9, 1901	John Hennessy	8,800.00		8,800.00	*455.90
Nov. 22, 1901	Angelina Buechler		2,210.53	11,210.56	*599.87
Dec. 6, 1901	Francis C. Stinehart			9,155.37	457.76
Dec. 13, 1901	John Sherlock	24,392.00		24,392.00	*1,222.85
Dec. 23, 1901	William Lorang		1,515.54	1,515.54	75.77
Feb. 6, 1902	Mary Plein			4,388.62	219.43
Feb. 15, 1902	Catharine Rothnes		5,416.83	5,416.83	*273.54
Feb. 20, 1902	Maggie Kelly		250.00	1,331.74	*8.66
June 3, 1902	Arthur O'Malley			4,919.03	*273.39
July 19, 1902	Lucy A. Cummings		6,000.00	3,073.98	*161.26
Aug. 14, 1902	Ann J. Marsh		6,665.00	5,549.41	12,214.41
Aug. 27, 1902	Margaret A. Hodgdon				2,280.00

DELAWARE COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Sept. 2, 1902	Margaret A. Hodgdon					\$ *4,977.80
Sept. 30, 1902	Catharine McCloskey	\$ 1,763.65			\$ 1,763.65	*96.84
Oct. 13, 1902	Joseph Platz		7,597.43		7,597.43	379.87
Nov. 5, 1902	Rupert Gartner			\$ 7,220.61	7,220.61	361.03
Nov. 10, 1902	Catharine Holscher	\$ 725.83			725.83	72.52
Jan. 15, 1903	Lizzie J. Coy		600.00	4,214.22	4,814.22	242.21
Feb. 12, 1903	Anton Hemmi	13,000.00			13,000.00	*656.50
Feb. 16, 1903	Francis Mangold		7,300.00	13,079.20	20,379.20	1,018.96
Mar. 2, 1903	Monaca Fassler			1,200.00	1,200.00	*61.73
April 2, 1903	Michael Hennessy		2,800.00		2,800.00	140.00
June 6, 1903	Ida A. Siegel		1,556.66		1,556.66	77.83
Total					\$ 166,583.24	\$ 15,711.64

*Includes interest.

EMMET COUNTY.

Feb. 24, 1902	Oliver H. Shephard	\$ 3,003.80		\$ 3,003.80	\$ *159.19
Nov. 26, 1902	Henry Bouck		8,400.00	12,661.10	21,061.10
Total				\$ 24,064.90	\$ 1,212.24

*Includes interest.

FAYETTE COUNTY.

June 22, 1902	Fred Whittenbaugh	\$ 1,120.00		\$ 1,120.00	\$ 56.00
Nov. 10, 1902	Cornelia Stilwell				1,000.00
Nov. 18, 1902	Wm. T. Blanchard		\$ 5,676.00	5,676.00	*202.75
Nov. 24, 1902	Mary E. Richardson	750.00	2,175.97	2,925.97	146.30
Jan. 2, 1903	Cornelia Stilwell				200.00
Jan. 10, 1903	Riar Larson				50.00
Jan. 29, 1903	Riar Larson				*90.43
Feb. 7, 1903	Frederick Bower		11,505.74	11,505.74	*578.48
Feb. 28, 1902	W. H. Martin		1,121.10	1,121.10	*69.57
Mar. 2, 1903	Sarah Wood				125.00
May 29, 1903	C. Knief	3,946.94		3,946.94	197.34
June 11, 1903	Hannah L. Leighton	600.00	1,371.08	1,971.08	*99.55
Total				\$ 28,266.83	\$ 2,905.42

*Includes interest.

FLOYD COUNTY.

July 9, 1901	Thomas Elliott	\$ 9,600.00		\$ 9,600.00	\$ *559.40
July 20, 1901	Andrew Harpending	11,180.00		11,180.00	559.00
Oct. 3, 1901	Catharine W. Bort	600.00	\$ 1,860.65	2,460.65	*144.80
Oct. 21, 1901	Magnus C. Bolander		4,444.75	4,444.75	*272.11
Aug. 23, 1902	Samuel G. Pickett	\$ 1,500.00		1,500.00	75.00
Sept. 29, 1902	Julina Aekley		4,538.72	1,000.00	5,538.72
Jan. 19, 1903	Julina Aekley		1,068.70	1,068.70	*54.86
Mar. 17, 1903	Julina Aekley				21.26
Mar. 28, 1903	Mary E. Pritchard	1,821.00		1,820.00	*95.15
Total				\$ 87,912.82	\$ 2,037.51

*Includes interest.

FRANKLIN COUNTY.

DATE.	ESTATE OF -	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Feb. 4, 1902	Frederick Jensen.....	.....	\$ 4,050.00	\$ 1,101.99	\$ 5,151.99	\$ 257.59
Mar. 26, 1902	Nancy Barney.....	.....	700.00	1,423.39	2,123.39	*86.83
Aug. 27, 1902	Charles Frost.....	.....	.....	1,646.75	1,646.75	82.34
Sept. 13, 1902	Charles Westaby..	.....	.....	3,501.02	3,501.02	*180.11
	Total .....	.....	.....	.....	\$ 12,423.15	\$ 606.87

*Includes interest.

FREMONT COUNTY.

July 30, 1901	E. W. Gard.....	.....	\$ 7,200.00	.....	\$ 7,200.00	\$ 360.00
Sept. 20, 1901	Geo. W. McMahonill....	.....	7,000.00	.....	7,000.00	350.00
Nov. 9, 1901	Margaret G. Keeler....	.....	700.00	\$ 1,314.62	2,014.62	100.73
Nov. 14, 1901	David Penny.....	.....	.....	702.40	702.40	*37.22
Dec. 16, 1902	Mary Louise Todd.....	.....	.....	1,270.38	1,270.38	*84.27
April 23, 1903	Robert J. Bradley ..	.....	500.00	1,374.97	1,874.97	93.75
	Total .....	.....	.....	.....	\$ 20,062.37	\$ 1,025.97

*Includes interest.

GREENE COUNTY.

Aug. 30, 1901	J. W. Harvey.....	.....	\$ 2,890.00	\$ 2,858.39	\$ 5,748.39	\$ 294.96
Oct. 18, 1901	Peter Wilsterman.....	.....	2,866.67	.....	2,866.67	*149.00
April 16, 1902	Francis M. Patterson..	.....	2,486.14	.....	2,486.14	124.30
June 4, 1902	J. J. Russell.....	\$ 971.00	.....	.....	971.00	48.55
July 8, 1902	S. Loretta Greene.....	.....	150.00	15,132.26	15,282.26	764.11
Jan. 29, 1903	Sarah E. Kendall.....	1,402.29	.....	1,402.29	1,402.29	70.11
Mar. 17, 1903	Christopher Zeitz.....	500.00	.....	500.00	500.00	*25.60
April 1, 1903	Eliza Crouse.....	.....	.....	1,237.10	1,237.10	61.85
June 26, 1903	John Murphy.....	.....	19,818.52	.....	19,818.52	990.93
	Total .....	.....	.....	.....	\$ 50,312.37	\$ 2,530.01

*Includes interest.

GRUNDY COUNTY.

Oct. 14, 1901	James Sanders.....	\$ 3,706.03	\$ 3,706.03	\$ *200.82
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*Includes interest.

GUTHRIE COUNTY.

Jan. 14, 1903	Caroline A. Cotes.....	\$12,780.00	\$ 236.32	\$ 13,016.32	\$ 650.81
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HAMILTON COUNTY.

Mar. 12, 1902	D. J. Hill.....	\$ 1,245.06	\$ 1,245.06	\$ *62.79
Mar. 15, 1902	D. H. Palmer.....	\$ 9,958.00	1,500.00	11,458.00	*609.19
May 20, 1902	James Johnson.....	.....	.....	1,070.78	1,070.78	*54.35
June 24, 1902	Benj. F. Funk.....	.....	19,650.00	669.34	20,319.34	*1,063.35
Aug. 6, 1902	Henrietta S. Clark....	.....	2,886.25	.....	2,886.25	*145.23
Oct. 7, 1902	N. K. Hill.....	\$ 7,500.00	.....	7,500.00	7,500.00	375.00
Jan. 5, 1903	Thomas Hetland.....	.....	.....	2,106.82	2,106.82	500.00
Mar. 23, 1903	Anna Britson.....	.....	1,300.00	806.82	2,106.82	*105.84
Mar. 26, 1903	Wm. J. Chamberlin....	.....	6,412.00	.....	6,412.00	*366.84
	Total .....	.....	.....	.....	\$ 52,998.25	\$ 3,282.14

*Includes interest.

HANCOCK COUNTY.

DATE.	ESTATE OF -	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Jan. 24, 1902	John E. Corwith.....	.....	.....	.....	\$ 106,032.00	\$ *6,300.66
Feb. 20, 1902	John Johnson Wixie.....	.....	\$ 1,826.09	.....	1,826.09	*95.20
Aug. 22, 1902	Henry F. Schaper.....	.....	8,851.27	.....	8,851.27	442.56
Mar. 25, 1903	Frances A. W. Shimer ..	.....	41,028.83	.....	41,028.83	*2,071.95
	Total .....	.....	.....	.....	\$ 157,738.19	\$ 8,910.37

*Includes interest.

HARDIN COUNTY.

Nov. 11, 1901	Jolly L. Parish.....	.....	\$ 4,415.00	\$ 542.43	\$ 4,957.43	\$ *256.79
Jan. 6, 1902	J. G. Herbst.....	.....	2,702.20	.....	2,702.20	*140.95
June 7, 1902	Julia M. Staley.....	\$20,000.00	.....	.....	20,000.00	1,000.00
June 20, 1902	Julia M. Staley.....	.....	.....	.....	.....	50.67
July 24, 1902	Oliver Cessna.....	.....	1,502.00	.....	1,502.00	*76.27
	Total .....	.....	.....	.....	\$ 29,161.63	\$ 1,524.68

*Includes interest.

HARRISON COUNTY.

Oct. 14, 1902	Patrick A. Fagan.....	.....	\$ 6,720.00	\$ 1,172.71	\$ 7,892.71	\$ 394.64
June 26, 1903	John Murphy.....	.....	2,345.20	.....	2,345.20	117.26
	Total .....	.....	.....	.....	\$ 10,237.91	\$ 511.90

HENRY COUNTY.

July 16, 1901	W. F. Brunning.....	.....	\$ 5,912.50	\$ 110,632.00	\$ 116,544.50	\$ 5,827.22
Sept. 23, 1901	Peter Gerick.....	.....	407.57	.....	407.57	*21.06
Nov. 23, 1901	Sarah A. Bell.....	.....	1,200.00	5,334.48	6,534.48	326.72
Dec. 14, 1901	Thomas White.....	.....	.....	857.99	857.99	*46.45
Feb. 20, 1902	James McCormick.....	.....	1,612.78	.....	1,612.78	*82.50
Mar. 10, 1902	Upton W. Minter.....	.....	750.00	2,610.50	3,360.50	168.02
Mar. 14, 1902	Mary E. Wheeler.....	.....	.....	425.00	425.00	21.25
April 21, 1902	Cath'rin' A. G. Richards	.....	1,200.00	3,646.96	4,846.96	242.35
May 31, 1902	Bethia S. Laughlin ..	.....	1,300.00	2,967.57	4,267.57	183.38
Sept. 12, 1902	Elizabeth Reese.....	.....	6,000.00	2,883.96	8,883.96	*451.90
Nov. 1, 1902	Enoch Berrier.....	.....	13,000.00	3,042.79	16,042.79	*812.14
Dec. 22, 1902	Thomas McMillan.....	.....	5,577.98	5,593.35	11,171.33	558.65
June 15, 1903	Hepsibah Nixon.....	.....	.....	7,882.96	7,882.96	369.15
June 29, 1903	Alice R. Green.....	.....	2,236.56	.....	2,236.56	*121.66
	Total .....	.....	.....	.....	\$ 183,076.95	\$ 9,232.45

*Includes interest.

IOWA COUNTY.

July 30, 1901	Ebenezer Walker.....	.....	\$ 400.00	\$ 23,057.85	\$ 23,457.85	\$ 1,172.89
Sept. 17, 1901	Jos. P. Butterfield.....	.....	.....	.....	.....	*207.68
Dec. 18, 1901	John Henry Zahrt.....	.....	4,051.11	.....	4,051.11	202.56
Mar. 20, 1902	Michael Rigney.....	.....	10.00	5,936.91	5,946.91	*307.80
April 2, 1902	John Henry Ernich.....	.....	.....	2,841.03	2,841.03	142.05
April 2, 1902	Christina Ernich.....	.....	.....	2,841.03	2,841.03	142.05
April 2, 1902	Katharine M. Roesser..	.....	.....	2,841.03	2,841.03	142.05
Oct. 6, 1902	John H. Ernich, et al.	.....	.....	110.00	110.00	5.50
Nov. 8, 1902	Eliza MacAuley.....	.....	10,200.00	2,569.65	12,769.65	*646.70
Jan. 13, 1903	Margaret Shuell.....	.....	3,314.00	4,011.63	7,325.63	366.28
Feb. 13, 1903	John Dunn.....	.....	3,000.00	.....	3,000.00	*160.87
April 13, 1903	Hans Halverson.....	.....	1,200.00	.....	1,200.00	60.00
June 1, 1903	Benjamin Owen.....	.....	13,732.68	.....	13,732.68	*785.96
June 12, 1903	Maria & Sophia Goeppe	.....	.....	4,669.93	4,669.93	*238.18
	Total .....	.....	.....	.....	\$ 84,786.85	\$ 4,580.57

*Includes interest.

JACKSON COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Request.	Real estate.	Personality.	Total.	
July 31, 1901	P. J. Clabby.		\$17,475.00		\$ 17,475.00	\$ 873.75
Aug 20, 1901	Robert Brady		3,400.00	7,825.05	11,225.05	561.25
Aug. 23, 1901	Katherine Kerwin		600.00	1,498.00	2,098.00	104.90
Dec. 2, 1901	Roxanna Brady		12,200.00	10,404.51	22,604.51	1,130.23
Mar. 25, 1902	Kittie Ann Foltz		600.00	774.36	1,374.36	68.70
April 14, 1902	P. J. Clabby			14,633.00	14,633.00	*772.30
April 17, 1902	Michael Ley	\$ 50.00		50.00	50.00	2.50
May 27, 1902	Thomas Duell			1,925.69	1,925.69	*100.18
Aug. 6, 1902	Michael Hanlon		1,543.47		1,543.47	*3.93
Dec. 23, 1902	Timothy Lambe		1,267.90		1,267.90	*68.37
Feb. 16, 1903	Catharine Ormsby			13,953.87	13,953.87	697.69
Feb. 13, 1903	John Bauman	1,700.00			1,700.00	85.00
June 9, 1903	Thomas Lydon		1,100.00	3,745.99	4,845.99	242.30
June 18, 1903	Martha Harrah			1,630.19	1,630.19	81.50
	Total				\$ 96,327.03	\$ 4,872.60

*Includes interest.

JASPER COUNTY.

April 1, 1902	H. B. Churchill.	\$ 1,000.00	\$ 6,807.45	\$ 7,807.45	\$ 390.37
Feb. 25, 1903	Ella Agnes Moran	5,418.35		5,418.35	270.92
	Total			\$ 13,225.80	\$ 661.29

JOHNSON COUNTY.

July 2, 1901	George H. Preston	\$ 3,600.00	\$ 4,900.35	\$ 8,500.35	\$ *459.00
Aug. 10, 1901	G. M. Hardy	1,233.29		1,233.29	*89.71
April 22, 1902	Isaac Eaton		9,309.84	9,309.84	*476.85
May 8, 1902	Mary Ampton		3,709.81	3,709.81	185.46
May 14, 1902	Sarah A. Bennett	1,000.00	233.08	1,233.08	64.15
June 2, 1902	James P. Anxay		2,505.40	2,505.40	125.27
July 2, 1902	Jacob Sherhart		2,272.78	2,272.78	113.63
July 18, 1902	M. L. Fry	1,981.46		1,981.46	*107.76
Dec. 10, 1902	W. W. Smith	3,000.00		3,000.00	*153.00
Mar. 11, 1903	Millie Powell	2,624.00		2,624.00	*140.07
June 23, 1903	James Murphy				800.00
	Total			\$ 33,469.51	\$ 2,699.90

*Includes interest.

JONES COUNTY.

July 2, 1901	Bennafeld Reiter	\$ 3,141.12		\$ 3,141.12	\$ *157.75
Aug. 19, 1901	Alzina R. Chapman	\$ 219.75		219.75	10.98
Aug. 29, 1901	Lucetta Stevens	1,800.00	1,354.94	3,154.94	*160.65
Dec. 6, 1901	Mary Kirkpatrick		2,773.42	2,773.42	*143.39
Dec. 9, 1901	W. H. Proctor	2,000.00		2,000.00	*100.67
Dec. 30, 1901	Ella Foos				*134.00
Jan. 7, 1902	J. I. Corbyn	2,000.00	2,067.00	4,067.00	*210.10
Feb. 28, 1902	Jeff Smith	2,000.00		2,000.00	100.00
Oct. 24, 1902	Wallace M. Preston		3,571.93	3,571.93	173.60
Feb. 6, 1903	Susan Guilford	2,100.00		2,100.00	*105.80
Feb. 7, 1903	Lyman Guilford		3,500.00	3,500.00	*177.14
Feb. 24, 1903	Julia Farwell		2,650.00	4,453.10	222.65
April 27, 1903	Priscilla Condon		2,650.00	5,222.14	266.10
May 19, 1903	Kate Shannon		7,166.39	7,166.39	*360.95
	Total			\$ 44,069.79	\$ 2,358.78

*Includes interest.

KEOKUK COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Request.	Real estate.	Personality.	Total.	
Oct. 7, 1901	Mrs. G. B. Meyers		\$ 800.00	\$ 1,733.13	\$ 2,533.13	\$ *151.38
Mar. 20, 1902	Jacob Becker			2,380.59	2,380.59	119.03
April 12, 1902	Therese Schultz		1,091.54		1,091.54	54.57
Oct. 3, 1902	Anna Easley		1,232.94		1,232.94	*81.95
Feb. 6, 1903	William Booth		3,400.00	412.78	3,812.78	*191.90
April 3, 1903	Mark M. Ferns		1,444.00	200.00	1,644.00	*82.20
June 30, 1903	Anna K. Weeks		2,983.00	581.39	3,564.39	178.22
	Total				\$ 10,259.34	\$ 839.25

*Includes interest.

KOSSUTH COUNTY.

Dec. 2, 1901	Carl J. Appleman	\$ 1,600.00			\$ 1,600.00	\$ 80.00
April 29, 1902	Fred Lange		\$ 5,963.27		5,963.27	293.40
	Total				\$ 7,563.27	\$ 373.40

LEE COUNTY.

July 10, 1901	John Prichett	\$ 3,175.50	\$ 4,348.72	\$ 7,524.22	\$ 376.21	
Aug. 26, 1901	Elizabeth Walker		1,379.80	1,379.80	70.00	
Sept. 6, 1901	Elizabeth Wilson		7,289.13	7,289.13	*401.30	
Oct. 9, 1901	Samuel M. Clark	\$ 3,300.00		3,300.00	165.00	
Dec. 21, 1901	Isham Burton		29,303.75	7,236.68	36,540.43	*1,969.92
Nov. 5, 1902	Mary B. Shigley		400.00	2,222.03	2,622.03	*131.77
Dec 8, 1902	Peter Johnson.....				3,998.12	*206.50
Feb. 2, 1903	Elizabeth M. Copeland.....	2,300.00			2,300.00	115.00
June 4, 1903	Edward Reddy		700.00	4,211.51	4,911.51	245.57
June 23, 1903	Mrs. Sidney Cox		17,000.00	27,209.92	44,209.92	2,210.49
	Total.....				\$ 114,125.16	\$ 5,891.76

*Includes interest.

LINN COUNTY.

Oct. 4, 1901	Walter B. Mack.....		\$ 8,100.00	\$ 11,640.30	\$ 19,740.30	\$ *1,004.12
Oct. 23, 1901	William Fox.....			253.96	253.96	12.70
Nov. 26, 1901	D. M. Langdon.....		275.00	2,339.49	2,614.49	*133.72
Nov. 27, 1901	Isaac Black.....		3,000.00	477.83	3,477.83	*183.95
Dec. 3, 1901	Joseph Johnson.....			1,092.44	1,092.44	*59.09
Feb. 1, 1902	Richard Hersh'y Jones.....			1,648.53	1,648.53	82.43
Mar. 12, 1902	Caleb B. Mekeel.....		9,135.00	3,854.56	12,989.56	649.45
April 2, 1902	Edward Lynch.....					162.78
May 31, 1902	Mary Leghorn.....			8,925.86	8,925.86	*456.05
June 5, 1902	Fannie A. Adams.....	\$ 1,050.00			1,050.00	*53.28
Aug. 13, 1902	William Downie.....	5,000.00			5,000.00	250.00
Sept. 23, 1902	Melissa Winsor.....		434.20		434.20	*24.85
Dec. 18, 1902	Columbus Woodfin.....	300.00			300.00	15.00
Jan. 10, 1903	Charles Titus.....			8,260.27	8,260.27	413.01
Jan. 19, 1903	George A. Lillie.....		9,839.32		9,839.32	*494.61
Jan. 29, 1903	Barnett Lutz.....	300.00			300.00	*15.90
Feb. 2, 1903	Phoebe C. Dunn.....		1,000.00	3,164.02	4,164.02	*210.30
April 13, 1903	Jane Hayden.....		1,563.95		1,563.95	*89.95
April 27, 1903	Mary E. Judd.....			4,764.42	4,764.42	*233.73
April 28, 1903	Hosca White.....		1,756.72		1,756.72	*91.89
May 4, 1903	Edmond Lynch.....					*38.67
May 9, 1903	John J. Zimmerman.....		15,000.00		15,000.00	750.00
May 9, 1903	Mary Moreland.....				622.80	*33.17
May 17, 1903	William Gamble.....		825.00	2,835.90	3,660.90	*192.95
	Total.....				\$ 107,509.57	\$ 5,689.60

*Includes interest.

LOUISA COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personality.	Total.	
Sept. 30, 1901	Josepha Roos.....		\$ 412.50	\$ 2,965.26	\$ 3,377.76	\$ 168.89
Dec. 18, 1901	Jas. C. Gallagher.....		2,350.47		2,350.47	117.52
Dec. 31, 1901	J. D. Clement.....					12.50
Feb. 5, 1902	James A. Key.....			1,041.06	1,041.06	*52.55
Mar. 20, 1902	Hugh Gardner.....		7,519.08		7,519.08	*412.07
Mar. 26, 1902	John R. Owen.....	\$ 200.00			200.00	10.00
June 2, 1903	G. B. Miller.....			2,654.40	2,654.40	132.70
	Total.....				\$ 17,143.37	\$ 906.23

*Includes interest.

LUCAS COUNTY.

May 13, 1902	Enoch W. Moore.....		\$ 5,109.90	\$ 287.52	\$ 5,397.42	\$ *270.41
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*Includes interest.

LYON COUNTY.

April 12, 1902	I. W. Tewksbury.....		\$ 5,021.31		\$ 5,021.31	\$ *266.71
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*Includes interest.

MADISON COUNTY.

Apr. 10, 1902	William Huber.....		\$ 5,960.00		\$ 5,960.00	\$ 298.00
Dec. 8, 1902	August Prochnow.....		6,600.00	\$ 756.82	7,356.82	*377.65
Jan. 31, 1903	William I. Harris.....		6,400.00	3,950.61	10,350.61	536.50
Mar. 7, 1903	Jesse Oldham.....		12,245.00	4,043.80	16,288.80	814.44
	Total.....				\$ 39,950.23	\$ 2,076.59

*Includes interest.

MAHASKA COUNTY.

Aug. 23, 1901	Catharine G. Perry.....		\$ 900.00	\$ 1,202.60	\$ 2,102.60	\$ 105.15
Sept. 16, 1901	Elizabeth Thompson.....				1,600.00	80.00
Nov. 18, 1901	Andrew J. House.....		3,800.00	852.10	4,652.10	*248.25
Jan. 15, 1902	Eliza Quaintance.....			3,606.85	3,606.85	*189.08
July 16, 1902	W. H. Borrickman.....		6,269.30		6,269.30	313.47
Nov. 14, 1902	John H. Harter.....				4,348.94	*241.71
Mar. 5, 1903	Harry H. Hostetter.....		17,482.66		17,482.66	888.70
Mar. 25, 1903	Cornelius Dykstra.....		53,405.00	3,556.25	56,961.25	2,848.06
Mar. 28, 1903	Emma P. Drake.....		1,602.37		1,602.37	*83.49
	Total.....				\$ 98,626.07	\$ 4,997.91

*Includes interest.

MARION COUNTY.

Dec. 20, 1901	Jochem D. Knipers.....			\$ 3,943.50	\$ 3,943.50	\$ 197.18
Feb. 27, 1902	Grace Bonsell.....		\$ 1,150.00	1,735.13	2,885.13	144.25
Mar. 27, 1902	Clinton A. Bufkin.....			6,079.30	6,079.30	303.95
July 10, 1902	P. J. Koelman.....	\$ 5,033.60			5,033.60	251.68
July 23, 1902	Barbara Hughes.....		2,374.68	2,538.02	4,913.60	*294.88
	Total.....				\$ 22,855.13	\$ 1,191.94

*Includes interest.

MARSHALL COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personality.	Total.	
July 31, 1901	E. D. Bueghley.....		\$ 8,285.00		\$ 8,285.00	\$ 414.25
July 25, 1902	Sarah M. Tash.....		16,315.62		16,315.62	*848.41
Aug. 18, 1902	Gilbert E. Fox.....				2,809.95	140.50
Feb. 10, 1903	David A. Elder.....		3,471.93		3,471.93	*184.12
	Total.....				\$ 30,882.50	\$ 1,587.28

*Includes interest.

MILLS COUNTY.

May 23, 1902	A. P. Boswell.....		\$ 2,400.00	\$ 4,205.00	\$ 6,605.00	\$ 330.25
Nov. 23, 1902	Joseph V. Hinchman.....	\$23,900.00			23,900.00	1,195.00
Dec. 1, 1902	Joseph V. Hinchman.....	14,200.00			14,200.00	710.00
Dec. 8, 1902	Joseph V. Hinchman.....	6,000.00			6,000.00	300.00
Dec. 17, 1902	Joseph V. Hinchman.....	700.00			700.00	35.00
Dec. 26, 1902	Joseph V. Hinchman.....	1,500.00			1,500.00	75.00
Jan. 17, 1903	Wm. H. Spelman.....		\$ 9,400.00	100.00	9,500.00	475.00
	Total.....				\$ 62,405.00	\$ 3,120.25

MITCHELL COUNTY.

Feb. 20, 1902	John Swett.....	\$ 3,000.00			\$ 3,000.00	\$ 150.00
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MONONA COUNTY.

Aug. 15, 1902	Paul M. Dubois.....		\$ 7,400.00	\$ 3,860.71	\$ 11,260.71	\$ 563.03
April 27, 1903	Lorenzo Jacobson.....	\$ 3,250.00			3,250.00	162.50
	Total.....				\$ 14,510.71	\$ 725.53

MONROE COUNTY.

July 23, 1901	J. H. Drake.....				\$ 10,747.70	\$ 537.38
May 8, 1902	Alexander Ramsay.....	\$ 1,100.00	\$ 4,624.60		5,724.60	286.23
Mar. 6, 1903	Martha J. Gibson.....		950.00	747.85	1,697.85	*87.28
Mar. 13, 1903	Vernie O. Swan.....			2,247.14	2,247.14	112.35
Mar. 14, 1903	Samuel Butcher.....		4,300.00		4,300.00	215.00
Mar. 17, 1903	John O'Riley.....			6,540.40	6,540.40	*331.38
	Total.....				\$ 31,257.69	\$ 1,569.62

*Includes interest.

MONTGOMERY COUNTY.

Sept. 3, 1901	David W. Linn.....		\$11,808.80	\$ 7,738.60	\$ 19,547.46	\$ 977.38
May 23, 1902	Lou N. Bonham.....		1,494.43		1,494.43	74.72
Aug. 18, 1902	George W. Gilmore.....		1,809.39		1,809.39	*91.72
Sept. 18, 1902	Joshua Tupper.....				150.00	7.50
Dec. 13, 1902	Margaret Ritchey.....	\$ 3,000.00			3,000.00	150.00
Jan. 6, 1903	Richard Mount.....	540.27			540.27	27.02
June 23, 1903	Margaret Ritchey.....	200.00			200.00	*10.40
	Total.....				\$ 26,741.55	\$ 1,338.74

*Includes interest.

MUSCATINE COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Sept. 20, 1901	Orpha M. Dougherty		\$ 900.00		\$ 900.00	\$ 45.00
Sept. 24, 1901	Mary M. Southgate			\$ 3,587.78	3,587.78	*179.86
Oct. 9, 1901	Emil Groeschell		2,497.15	530.84	3,027.99	151.40
Nov. 4, 1901	Richard Musser	\$10,000.00			10,000.00	500.00
June 9, 1902	Emily Terry		800.00	3,223.21	4,123.21	*243.10
June 16, 1902	Frank Weber		2,770.95		2,770.95	*140.75
July 16, 1902	Emma Kirk			6,550.00	6,550.00	*359.15
Sept. 9, 1902	Elizabeth Parker		5,172.13		5,172.13	259.50
Dec. 24, 1902	Frank Weber			100.00	100.00	5.00
April 6, 1903	Annie R. Walker			10,138.57	10,138.57	506.92
	Total				\$ 46,320.61	\$ 2,389.68

*Includes interest.

O'BRIEN COUNTY.

Jan. 8, 1903	F. F. Piper	\$ 3,000.00			\$ 3,000.00	\$ 151.00
June 1, 1903	Wm. August Guhl			916.25	916.25	45.81
June 15, 1903	Eustace Hayes		\$ 5,000.00	1,683.00	6,683.00	*383.00
	Total				\$ 10,599.25	\$ 578.81

*Includes interest.

OSCEOLA COUNTY.

Jan. 26, 1903	Anna Sellen.			\$ 2,476.92	\$ 2,476.92	\$ 123.84
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PAGE COUNTY.

Nov. 25, 1901	H. L. Stilwell	\$19,000.00			\$ 19,000.00	\$ 950.00
Dec. 12, 1901	H. L. Stilwell	7,000.00			7,000.00	350.00
Dec. 18, 1901	August Sann		\$ 6,200.00	3,108.33	10,068.36	*503.75
Mar. 8, 1902	H. L. Stilwell					550.00
April 2, 1902	H. L. Stilwell					647.42
Aug. 16, 1902	Jonathan Henderson		1,300.00	6,457.23	7,757.23	*388.47
Aug. 20, 1902	W. S. Martin		1,340.09		1,340.09	*68.80
Feb. 16, 1903	Nancy J. Mooney		1,266.38		1,266.38	63.52
Mar. 5, 1903	Sarah Tallant			3,231.00	3,231.00	*208.10
June 26, 1903	John Murphy		11,893.77		11,893.77	594.69
	Total				\$ 61,556.83	\$ 4,324.55

*Includes interest.

PALO ALTO COUNTY.

Sept. 7, 1901	Thomas Burke	\$ 250.00	\$ 3,053.44	\$ 3,303.44	\$ 185.19
Sept. 20, 1901	Benjamin F. Christlieb	2,808.74		2,808.74	*141.22
Jan. 27, 1902	Margaret Cody		2,164.91	2,164.91	108.24
Feb. 25, 1902	Wm. Titterington				2,750.00
May 20, 1902	Albert A. Easton	1,600.00	908.00	2,508.00	*128.05
July 15, 1902	Michael Ryan	964.06		964.06	*48.45
Jan. 19, 1903	Anthony P. McDonnell	5,960.81		5,960.81	*308.45
May 27, 1903	Eliza L. Dewey		2,666.35	2,666.35	*135.09
June 16, 1903	Robert McHardy	4,800.00	75.50	4,875.50	*265.22
	Total			\$ 25,246.81	\$ 4,127.91

*Includes interest.

PLYMOUTH COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Oct. 3, 1901	Theresa Eckstein			\$ 1,284.27	\$ 1,284.27	\$ *75.63
Nov. 19, 1901	Mathias Gergen			984.70	4,417.36	220.85
Dec. 30, 1901	Gertrude Perry Symms		166.66	1,194.84	1,361.50	*79.88
April 9, 1902	Robert Beggs		4,050.00	150.55	4,200.55	*221.32
July 11, 1902	Milo R. Tuttle			905.98	905.98	*41.30
Oct. 25, 1902	Isaac Penberthy	\$ 2,000.00			2,000.00	100.00
Oct. 27, 1902	James Hamilton		2,100.00		2,100.00	105.00
Jan. 26, 1903	H. J. Howard		5,050.00	745.85	5,795.85	*308.98
May 13, 1903	Patrick Fay		5,440.00	1,836.11	7,276.11	363.81
May 19, 1903	James A. Freer		500.00	3,880.05	3,880.05	194.00
	Total				\$ 33,221.67	\$ 1,790.77

*Includes interest.

POCAHONTAS COUNTY.

July 6, 1901	Theo. Hinrichs		\$ 2,357.75		\$ 2,357.75	\$ 117.90
May 24, 1902	Wm. James Wanek		1,462.78		1,462.78	*73.63
July 15, 1902	Martin Nelson		6,863.41	596.20	6,959.61	*363.73
	Total				\$ 10,780.14	\$ 555.26

*Includes interest.

POLK COUNTY.

Sept. 16, 1901	Edward McGrath			\$ 1,793.00	\$ 1,793.00	\$ 89.65
Oct. 28, 1901	Ruth L. Sewall		\$ 2,750.00	9,018.85	12,068.85	*654.82
Nov. 7, 1901	B. F. Granger			12,444.40	12,444.40	622.22
April 8, 1902	Daniel Powers		3,552.20		3,552.20	*213.88
May 13, 1902	John L. Utley		900.00	600.00	1,500.00	75.00
June 10, 1902	Mary F. Milner		3,000.00	1,949.49	3,949.49	*202.07
June 21, 1902	Gwen A. Lougher		2,540.00	1,165.83	3,705.83	185.29
June 24, 1902	John D. Seeberger		42,400.50		42,400.50	2,120.02
July 7, 1902	Mary A. Johnson		2,195.78		2,195.78	109.78
Oct. 4, 1902	Harry G. Reynolds		1,500.00	1,375.18	2,875.18	143.76
Nov. 6, 1902	B. W. Evans		631.29		631.29	*39.66
Nov. 20, 1902	Martha C. Callanan	\$25,622.12			25,622.12	1,281.10
Dec. 22, 1902	Bertha Frank		2,500.00	3,718.29	6,218.29	310.91
Jan. 12, 1903	Flora Wright		13,700.00	25,604.59	39,304.59	*2,083.66
Mar. 21, 1903	Sophie Frankel			3,367.25	3,367.25	*171.62
Mar. 24, 1903	Margaret Dooley		2,056.15		2,056.15	102.80
April 21, 1903	Tirzah Gustine			5,322.84	5,322.84	266.14
June 10, 1903	L. J. Wells			3,765.04	3,765.04	*189.00
June 13, 1903	Richard L. Thomas					*401.27
	Total				\$ 173,372.80	\$ 9,265.95

*Includes interest.

POTTAWATTAMIE COUNTY.

Sept. 21, 1901	John Henry Thomas.....	\$ 400.00	\$ 5,505.38	\$ 5,905.38	\$ *302.16
Oct. 9, 1901	Lucinda K. Cutting.....	1,600.00		1,600.00	80.00
Mar. 13, 1902	Frank C. Stewart.....	\$ 6,500.00		6,500.00	*427.12
April 4, 1902	E. W. Gregory.....	1,515.00		1,515.00	75.75
May 5, 1902	Archibald S. Campbell.....		2,733.23	2,733.23	136.66
June 2, 1902	Eliza Gannon.....	4,619.75		4,619.75	*233.35
Aug. 11, 1902	Ingram G. Garner.....	822.58		822.58	*45.20
Oct. 13, 1902	James Glasgow.....	400.00		400.00	20.00
Nov. 7, 1902	Eliza Crawford.....	230.00		230.00	*12.73
Dec. 8, 1902	John T. McDaniel.....		1,969.82	1,969.82	*99.76
Dec. 13, 1902	Daniel Kroeger.....	5,200.00	338.32	5,538.32	279.41

*Includes interest.

POTTAWATTAMIE COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Request.	Real estate.	Personalty.	Total.	
Dec. 27, 1902	W. E. Tolbert		\$ 7,100.00		\$ 7,100.00	\$55.00
April 10, 1903	Margaret Fox		4,350.00	5,732.00	10,082.00	*551.50
May 10, 1903	Mary M. Gilmore		1,398.00		1,398.00	*79.40
June 10, 1903	Henry Mahlenbrock			5,222.50	5,222.50	*203.83
June 30, 1903	Ulricke Mahlenbrock		1,084.63		1,084.63	*61.90
	Total				\$ 54,643.43	\$ 2,900.82

*Includes interest.

POWESHIEK COUNTY.

July 31, 1901	Hampton De Camp		\$ 3,060.09	\$ 3,050.08		*158.38
Dec. 15, 1901	Emeline Forbess		13,051.54	33,011.54		*692.75
June 21, 1902	David Crane		\$ 9,000.75	9,000.75		450.48
Sept. 13, 1902	G. M. C. Hatch			10,555.78		*465.43
June 13, 1903	Thomas Richardson			4,889.85		225.49
	Total				\$ 40,517.01	\$ 2,306.43

*Includes interest.

RINGGOLD COUNTY.

Sept. 30, 1901	Caleb Daily		\$ 6,555.03	\$ 6,585.03		\$29.25
Nov. 18, 1901	Charlotte Chance		750.00	467.14		60.88
	Total				\$ 7,302.17	\$ 90.11

SAC COUNTY.

Dec. 23, 1901	Henry Nagel		\$ 3,451.14	\$ 3,451.14		*175.42
Sept. 7, 1902	Margaret J. Barr		4,800.00	11.43		*254.70
Aug. 29, 1902	John Weitzel		3,000.00	2,534.35		232.24
Oct. 1, 1902	John Barr					*212.10
Dec. 10, 1902	John Barr					*293.77
June 25, 1903	Albert Behrend		\$ 3,000.00	3,000.00		*151.00
	Total				\$ 16,736.52	\$ 3,693.14

*Includes interest.

SCOTT COUNTY.

July 19, 1901	William Klein			\$ 447.76		*24.08
Sept. 7, 1901	Charles R. Hale		\$ 3,484.06	3,484.06		174.25
Dec. 10, 1901	Henry E. Harsen			2,918.44		145.02
Nov. 2, 1901	Anna Lamp		\$ 1,400.00	7,537.41		461.92
Oct. 16, 1901	Cynthia Jane Renfro			647.99		57.40
Nov. 21, 1901	Reimer With In Haak			1,622.00		*83.80
Nov. 30, 1901	Hans and Christina Stollenberg			1,375.36		68.77
Jan. 21, 1902	Catharina Dittmer			2,575.44		118.27
Feb. 14, 1902	Sarah W. Morrill		\$ 3,350.00	43,354.50		*2,302.85
Mar. 6, 1902	Chas. H. Bell		1,850.00	2,202.42		265.61
Mar. 6, 1902	John Knehl		\$ 300.00			10.00
April 17, 1902	Frank F. Hadzich			2,621.81		*161.07
April 28, 1902	Claus F. Strank			1,047.05		52.39
June 9, 1902	Mary F. Pinckney		1,046.53	1,046.53		52.33

*Includes interest.

SCOTT COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Request.	Real estate.	Personalty.	Total.	
July 7, 1902	Edward Schaefer, Jr.		\$10,041.43		\$ 10,041.43	\$ 502.07
July 7, 1902	Catharina Scherrer			\$ 3,213.92	\$ 3,213.92	160.69
July 11, 1902	Heinrich Stollenberg		1,530.00		1,530.00	76.00
July 11, 1902	Heinrich Stollenberg					25.00
Aug. 4, 1902	Peter Knuth			1,631.63	1,631.63	*81.58
Sept. 10, 1902	Dennis Conley		800.00		1,519.35	*107.96
Sept. 10, 1902	Julius Frhm			2,246.64	2,246.64	*115.33
Oct. 5, 1902	Joseph Freund			5,656.00	5,656.00	382.80
Oct. 21, 1902	Frank H. Maass		\$ 1,500.00		1,500.00	*80.70
Oct. 21, 1902	Heinrich Stollenberg					*16.53
Oct. 24, 1902	Heinrich Stollenberg				1,350.00	*69.17
Oct. 24, 1902	Claus Heilenberg		11,738.91		11,738.91	*580.76
Nov. 10, 1902	Wilhelm Ritter		300.00		20.00	10.00
Jan. 3, 1903	Abram Curtis		9,800.00		9,800.00	480.00
Jan. 13, 1903	Minna Schroder		18,055.00	5,261.28	18,869.28	943.81
Jan. 15, 1903	Maggie Werthmann			1,520.45	1,520.45	*88.11
Jan. 22, 1903	Johann Wies			8,739.63	8,739.63	*292.63
Feb. 21, 1903	Henry Tank		3,000.00	68.72	3,068.72	153.43
Mar. 4, 1903	Harriett Rogers		1,500.00	9,100.57	10,600.57	607.98
Mar. 16, 1903	Abram Curtis				16,654.52	781.72
Mar. 20, 1903	Abram Curtis				11,139.00	553.65
Mar. 24, 1903	Elas Vedder Van Esp					*108.25
April 20, 1903	Abram Curtis				792.00	39.10
April 22, 1903	John O'Dea		13,210.00	6,891.08	19,601.08	*953.55
May 27, 1903	Amelia Grattner			1,625.00	1,625.00	81.25
June 22, 1903	Mathias Frhm		7,500.00		7,500.00	*373.00
	Total				\$ 222,952.49	\$ 11,688.43

*Includes interest.

SHELBY COUNTY.

Mar. 25, 1902	Francis Richardson			\$ 11,394.00	\$ 11,394.00	*708.95
June 28, 1902	Charles Kidd			1,081.50	1,031.50	52.17
	Total				\$ 12,425.50	\$ 821.12

*Includes interest.

SIOUX COUNTY.

Jan. 17, 1902	Albert Jan Floryn		\$ 5,272.33		\$ 5,272.33	*274.15
April 21, 1902	John Dunstan			\$ 7,536.36	7,536.36	*404.55
Sept. 19, 1902	Wm. H. Kelly			1,391.24	1,393.24	*74.80
June 3, 1903	Cass A. Stewart		7,500.00		7,500.00	360.00
	Total				\$ 21,401.93	\$ 1,113.90

*Includes interest.

STORY COUNTY.

Nov. 19, 1901	Amanda E. Parish		\$ 351.15		\$ 351.15	*21.75
Dec. 21, 1901	Samuel Henryson		\$ 3,000.00		3,000.00	*155.30
June 10, 1902	Nils Amund		\$ 2,800.00	1,650.50	4,450.50	222.50
June 10, 1902	Samuel Bates		18,407.70		18,407.70	*974.68
Sept. 6, 1902	Anne J. Bates					350.00
Nov. 5, 1902	Anne J. Bates					106.83
Mar. 14, 1903	Julia A. Walker					*282.26
	Total				\$ 2,300.41	\$ 1,827.02

*Includes interest.

TAMA COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personality.	Total.	
Oct. 17, 1902	Mrs. L. A. Hewett		\$ 3,577.75		\$ 3,577.75	\$ 184.70
Oct. 28, 1902	Lewis A. Hewett		4,575.00	476.18	5,051.18	287.25
Nov. 12, 1902	Emma L. Burrows		550.00	975.45	1,525.45	*101.43
	Total				\$ 10,474.38	553.38

*Includes interest.

TAYLOR COUNTY.

May 17, 1902	Chas. H. Van Doren		\$ 3,388.54		\$ 3,388.54	\$ 169.42
Oct. 23, 1902	Benjamin F. Cade		8,000.00	1,453.55	9,453.55	472.28
Jan. 7, 1903	W. J. Henderson		1,800.00	4,731.49	6,531.49	*330.71
May 2, 1903	Henry Weiborn		1,125.50		1,125.50	*58.89
	Total				\$ 20,499.14	1,031.60

*Includes interest.

UNION COUNTY.

Dec. 5, 1901	Chris Harris			\$ 1,274.62	\$ 1,274.62	*65.28
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*Includes interest.

VAN BUREN COUNTY.

Aug. 13, 1901	John F. Sanderson					\$ 138.95
Nov. 6, 1901	Barbara Rootman			974.56		48.73
Jan. 31, 1902	Norman A. Harlan			2,655.98		*108.44
Mar. 6, 1902	Barbara Rootman			441.20		22.79
Mar. 19, 1902	Daniel Murphy	\$ 441.20		1,394.10		*70.22
Oct. 20, 1902	Henrietta M. Carr		26,500.00	25,332.08	65,922.08	3,230.15
Nov. 23, 1902	Grayson M. Anderson		2,100.00		2,100.00	*114.68
Dec. 23, 1902	Rosanna Mueller	\$ 658.00				35.00
Feb. 3, 1903	Hugh G. Brown		2,250.00	8,935.38	11,185.38	*539.28
April 15, 1903	David Brower			3,066.43		*157.07
	Total				\$ 88,218.04	4,547.00

*Includes interest.

WAPELLO COUNTY.

April 20, 1903	Daniel Eaton	\$ 3,400.00			\$ 3,400.00	\$ 170.00
May 7, 1903	John S. Denton		\$ 4,040.05		4,040.05	202.00
	Total				\$ 7,440.05	\$ 372.00

WARREN COUNTY.

Dec. 5, 1901	Levi Simons	\$ 1,400.00	\$ 351.07	\$ 2,251.07	\$ 112.97
July 24, 1902	William Watts	\$ 3,730.00	26,917.38	30,747.38	*3,050.41
Dec. 26, 1902	B. F. Chaffin			3,110.08	155.50
	Total			\$ 35,168.53	\$ 3,318.88

*Includes interest.

WASHINGTON COUNTY.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personality.	Total.	
July 20, 1901	Henry Longwell		\$ 3,045.34		\$ 3,045.34	*182.72
Aug. 3, 1901	Margaret Coulter		800.00		1,142.22	2,042.22
April 12, 1902	John Doida		6,071.70		8,471.79	*363.94
April 22, 1902	Simeon Dice		4,118.00		4,118.00	*206.77
July 7, 1902	Jane L. Robinson		600.00	907.53	1,507.53	73.87
July 7, 1902	Martin Zeher		2,400.00		2,400.00	120.00
Dec. 5, 1902	Robert L. Blair			3,077.38	3,077.38	153.87
Dec. 28, 1902	Robert C. Anderson		9,042.17		9,042.17	467.10
April 1, 1903	William Boyd		2,000.00	1,487.59	3,487.59	204.37
April 28, 1903	John Hammes		1,200.00	7,772.53	8,972.53	448.63
May 5, 1903	Wm. A. Anderson			403.60	403.60	20.00
May 5, 1903	Jennie Titus		1,350.00	651.28	2,001.28	115.05
May 5, 1903	Roland B. Bowland		2,000.00	18,108.18	20,108.18	1,005.41
May 5, 1903	Ellen J. McJunkin	\$ 530.00			530.00	23.00
	Total				\$ 68,573.78	\$ 3,407.11

*Includes interest.

WAYNE COUNTY.

Sept. 20, 1902	Thomas Close		\$ 26,220.97		\$ 26,220.97	*1,340.49
Jan. 2, 1903	Jane C. French		3,472.00		3,472.00	*177.81
	Total				\$ 29,692.97	\$ 1,518.30

*Includes interest.

WEBSTER COUNTY.

Nov. 12, 1901	Nora M. Farlong	\$ 4,500.00	1,046.84	\$ 5,546.84	*281.08	
April 1, 1902	Florence Mahoney	1,002.00		1,002.00	*50.10	
May 15, 1902	James Hall	12,800.00		12,800.00	*640.00	
May 19, 1902	Chris Kirchner, Jr.		27,516.87	27,516.87	*1,360.23	
Sept. 2, 1902	Chris Kirchner, Jr.		87,513.01		87,513.01	4,375.65
Sept. 2, 1902	T. O. Vangdahl	10,400.00	1,944.51	12,344.51	617.22	
Nov. 7, 1902	Charles Frost		1,200.37	1,200.37	64.76	
Jan. 22, 1903	Gustaf Johnson		2,298.39	2,298.39	*117.04	
Feb. 15, 1903	J. A. O. Yeoman			4,911.22	*255.21	
	Total			\$ 155,292.20	\$ 7,880.56	

*Includes interest.

WINNEBAGO COUNTY.

Sept. 5, 1901	Ole Stenerson	\$ 2,600.00	\$ 324.94	\$ 2,924.94	149 25
April 6, 1903	Emeline Brown	2,700.00	3,530.16	6,280.16	*316.25
	Total			\$ 9,205.10	\$ 465.50

*Includes interest.

WINNEBIEK COUNTY.

Aug. 20, 1901	Albert Alfson.....	\$ 1,382.31		\$ 1,382.31	\$ *69.34
Oct. 25, 1901	Mary Brunning.....	1,592.00	\$ 1,040.93	2,632.93	*139.17
Nov. 14, 1901	Herman Gelling.....	\$ 640.00		640.00	*32.00
Dec. 11, 1901	Ulara Smith.....	2,335.00	7,110.45	9,445.45	*472.25
Dec. 25, 1901	Gertrude M. Olson.....	3,000.00	233.68	3,233.68	*161.68

*Includes interest.

WINNESHEEK COUNTY—CONTINUED.

DATE.	ESTATE OF—	BASIS OF TAX.				TAX PAID.
		Bequest.	Real estate.	Personalty.	Total.	
Dec. 30, 1901	Ferdinand Stortz, Jr.	\$ 2,450.00	\$ 655.08	\$ 3,106.58	\$ 156.32	
Feb. 17, 1902	Martin K. Opdall	.....	1,061.50	1,061.50	54.57	
Feb. 23, 1902	G. T. Lommen	.....	1,917.04	1,917.04	93.85	
Dec. 17, 1902	Martha Severson Ole.	.....	10,533.83	10,533.83	529.19	
Dec. 24, 1902	Rande Thorson	.....	1,500.46	1,500.46	79.57	
Jan. 20, 1903	Geo. W. Hall	.....	3,704.50	3,704.50	183.56	
Feb. 24, 1903	Sarah W. Landers	\$ 1,280.00	.....	1,280.00	68.45	
Mar. 5, 1903	Knute R. Noster Jr.	.....	3,597.83	3,597.83	179.89	
Mar. 20, 1903	Anna Johnson	100.00	.....	100.00	5.40	
Total		.....	.....	\$ 43,622.11	\$ 2,206.41	

*Includes interest.

WOODBURY COUNTY.

July 15, 1901	Eliza H. S. Cook	\$ 9,775.00	\$ 418.81	\$ 10,193.81	\$ 553.89	
July 23, 1901	Julia A. McCarthy	3,920.00	16,455.40	19,375.40	988.07	
Oct. 30, 1901	William Elliot	0,885.10	.....	6,983.19	403.57	
Nov. 10, 1901	L. H. Steedley	.....	.....	2,468.70	131.10	
Nov. 23, 1901	Thomas F. Clary	14,035.00	922.50	15,247.00	820.84	
Jan. 25, 1902	Samuel H. Irwin	.....	2,370.94	2,570.94	130.30	
Feb. 8, 1902	Timothy Horgan	2,400.00	.....	2,400.00	120.65	
Mar. 7, 1902	Victoria Brughier	\$ 2,700.00	.....	2,700.00	151.05	
Mar. 8, 1902	Victoria Brughier	.....	.....	4,505.00	230.40	
April 7, 1902	Frank Wilson	.....	6,747.50	6,747.50	419.35	
April 7, 1902	Luther C. Sandborn	800.00	.....	800.00	40.00	
April 17, 1902	Daniel Donovan	.....	10,742.14	10,742.14	551.49	
April 18, 1902	Chris Jacobson	.....	.....	.....	750.00	
June 20, 1902	Mary N. Brownbacker	.....	.....	1,000.00	52.40	
Sept. 10, 1902	S. B. Spencer	.....	.....	4,154.00	206.78	
Dec. 20, 1902	John Callanan	.....	1,160.91	1,160.91	58.05	
Feb. 11, 1903	Bridget Kelly	8,000.00	1,123.54	4,123.54	206.18	
April 1, 1903	John S. Vredenberg	22,068.00	.....	22,068.00	1,103.40	
April 8, 1903	Edgar L. Rooke	8,800.00	12,017.71	30,817.71	1,040.88	
April 20, 1903	Guy Alfred Wilier	4,320.22	.....	4,320.22	210.00	
May 2, 1903	S. M. Marsh	1,000.00	334.72	1,984.72	122.00	
Total		\$ 144,622.75	\$ 8,950.64	

*Includes interest.

WORTH COUNTY.

July 31, 1903	Maurice O'Connor	\$ 47.18	
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WRIGHT COUNTY.

July 2, 1902	Rowland Todd	\$ 3,965.00	\$ 3,965.00	\$ 193.23	
April 8, 1903	Ed. Hartsock	\$ 1,320.25	1,320.25	66.01	
June 11, 1903	Ed. Hartsock	.....	1,800.00	3,900.00	198.11	
Total		.....	.....	\$ 9,115.25	\$ 457.37	

*Includes interest.

DIVISION.

State Institutions Under the Board of Control

College for the Blind	Vinton
Industrial Home for the Blind	Knoxville
Institution for Feeble-Minded	Glenwood
Industrial School for Boys	Eldora
Industrial School for Girls	Mitchellville
Hospital for Insane	Independence
Hospital for Insane	Mt. Pleasant
Hospital for Insane	Clarinda
Hospital for Insane	Cherokee
Penitentiary	Anamosa
Penitentiary	Ft. Madison
School for the Deaf	Council Bluffs
Soldiers' Orphans' Home	Davenport
Soldiers' Home	Marshalltown

TABLE No. 169.

Receipts from College for Blind at Vinton for Biennial Period Ending June 30, 1903.

T. F. McCune, Superintendent.

MONTH OF—	Support.	Water closets and sewer fund.
1901.		
July.....	\$ 122.16	
August.....	149.24	
September.....	51.41	
September, From Board of Control.....		\$ 10.00
October.....	124.02	
November.....	58.77	
December.....	102.28	
1902.		
January.....	134.56	
February.....	191.77	
March.....	288.25	
April.....	127.93	
May.....	213.01	
June.....	286.93	
July.....	85.81	
August.....	117.66	
September.....	364.79	
October.....	169.07	
November.....	89.13	
December.....	148.34	
1903.		
January.....	103.01	
February.....	176.61	
March.....	118.11	
April.....	512.32	
May.....	143.15	
June.....	214.81	
Total.....	\$ 4,093.14	\$ 10.00

TABLE No. 170.

Receipts from Industrial Home for the Blind at Knoxville for Biennial Period Ending June 30, 1903.

MONTH OF—	Closing the Home.
1902.	
August.....	
1903.	
January.....	\$ 8.25
Total.....	50.00
	\$ 58.25

TABLE No. 171.

Receipts from Feeble-Minded Institute at Greenwood for Biennial Period Ending June 30, 1903.

F. M. Powell, Superintendent.

MONTH OF—	Support.
1901.	
July.....	\$ 128.90
August.....	26.96
September.....	289.59
October.....	75.65
November.....	73.24
December.....	264.05
1902.	
January.....	53.18
February.....	198.97
March.....	115.82
April.....	172.62
May.....	103.18
May, refund by Sawyer, Man. Electric Company.....	4.00
June.....	60.75
July.....	90.55
August.....	372.51
September.....	294.69
October.....	52.69
November.....	96.55
December.....	316.75
1903.	
January.....	149.74
February.....	41.64
March.....	131.93
April.....	49.79
May.....	230.47
June.....	60.77
Total.....	\$ 3,454.99

TABLE No. 172.

Receipts from Boys' Industrial School at Eldora for Biennial Period Ending June 30, 1903.

B. J. Miles, Superintendent.

MONTH OF—	Support.
1901.	
July.....	\$ 307.45
August.....	19.74
September.....	55.46
October.....	80.86
November.....	764.95
December.....	63.49
1902.	
January.....	1,640.55
February.....	12.19
March.....	81.82
April.....	1,310.93
May.....	2.50
May, refund by Sawyer, Man. Electric Company.....	143.25
June.....	210.11
July.....	92.06
August.....	49.84
September.....	27.96
October.....	55.21
November.....	1,252.89
December.....	
1903.	
January.....	21.54
February.....	79.93
March.....	601.79
April.....	1,049.21
May.....	1,329.91
June.....	93.61
Total.....	\$ 9,407.19

TABLE No. 173.

Receipts from Girls' Industrial School at Mitchellville for Biennial Period Ending June 30, 1903.

F. P. Fitzgerald, Superintendent.

MONTH OF—	Support.
1901.	
August.....	\$ 17.24
September.....	3.63
October.....	107.29
November.....	7.20
December.....	2.29
1902.	
January.....	57.80
February.....	20.74
March.....	13.04
April.....	156.85
May.....	6.00
May, refund by Sawyer, Man. Electric Company.....	54.80
June.....	63.68
July.....	14.88
September.....	96.13
November.....	83.49
December.....	
1903.	
February.....	23.43
March.....	58.76
April.....	19.01
May.....	163.22
June.....	26.11
Total.....	\$ 1,016.71

TABLE No. 174.

Receipts from Insane Hospital at Independence for Biennial Period Ending June 30, 1903.

Gresham H. Hill and *W. P. Crumbacker, Superintendents.

MONTH OF—	Support.
1901.	
July	\$ 929.61
August	349.18
September	408.88
October	504.60
November	185.65
December	261.12
1902.	
January	277.91
February	146.11
March	359.55
April	238.54
May	256.63
May, refund by Sawyer, Man. Electric Company	5.00
June	588.36
July	988.66
August	446.50
September	263.27
October	346.50
November	343.53
December	448.18
December, refund on goods purchased of Gutta-percha Rubber Mfg. Co.	80.00
1903.	
January	152.59
February	446.00
March	228.93
April	623.83
May	522.49
June	283.89
Total	\$ 9,477.99

*W. P. Crumbacker appointed June 14, 1902.

TABLE No. 175.

Receipts from Insane Hospital at Mt. Pleasant for Biennial Period Ending June 30, 1903.

C. F. Applegate, Superintendent.

MONTH OF—	Support.
1901.	
July	\$ 348.64
August	126.29
September	195.95
October	316.85
October, reported by Board of Control	50.00
November	319.95
November, reported by F. S. Treat, Secretary	8.40
December, reported by F. S. Treat, Secretary	1.00
December	357.82
1902.	
January	268.54
February	463.05
March	719.70
April	924.04
May	535.23
June	557.07
July	523.10
August	424.17
September	381.14
October	374.70
November	463.11
December	400.29
1903.	
January	450.93
January, reported by F. S. Treat, Secretary Board of Control ..	285.57
February	426.21
March	295.79
April	390.03
May	1,120.55
June	188.79
June, reported by F. S. Treat, Secretary	25.00
Total	\$ 10,912.51

TABLE No. 176.

Receipts from Insane Hospital at Clarinda for Biennial Period Ending
June 30, 1903.

Max E. Witte, Superintendent.

MONTH OF—	Support.
1901	
July.....	\$ 249.97
August.....	359.50
September.....	601.66
October.....	78.56
November.....	87.97
December.....	12.42
1902	
January.....	47.63
February.....	53.52
March.....	445.43
April.....	322.16
May.....	90.16
June.....	102.27
July.....	61.61
August.....	214.23
September.....	166.71
October.....	84.04
November.....	145.72
December.....	281.00
1903	
January.....	93.37
February.....	120.96
March.....	468.45
April.....	478.02
May.....	579.45
June.....	203.10
Total.....	\$ 5,196.59

TABLE No. 177.

Receipts from Insane Hospital at Cherokee for Biennial Period Ending
June 30, 1903.

M. N. Voldeng, Superintendent.

MONTH OF—	Support.	Construc- tion, com- pleting and finishing.	Total.
1901			
August, F. S. Treat, Secretary Board of Control.....	\$ 20.40		\$ 20.00
November, F. S. Treat, Secretary Board of Control.....	435.35		435.35
1902			
January, F. S. Treat, Secretary Board of Control.....	273.30		273.30
June.....	42.46		42.86
July.....	.98		.98
September.....	50.00		50.00
October.....	37.00		37.00
October, F. S. Treat, Secretary Board of Control.....	50.00		50.00
November.....	30.06		30.06
December.....	91.80		91.80
1903			
January.....	96.43		96.43
February.....	96.44		96.44
March.....	519.87		519.87
April.....	532.81		532.81
May.....	371.21		371.21
June.....	297.65		297.65
Total.....	\$ 2,022.76	\$ 890.49	\$ 2,853.25

TABLE No. 178.

Receipts from Anamosa Penitentiary for Biennial Period Ending June 30, 1903.

William A. Hunter, Warden.

MONTH OF—	Support.	Books and periodicals	Lectures and entertainments.	Total.
1901.				
July	\$ 51.90	\$ 81.19	\$ 27.06	\$ 160.15
August	28.41	87.94	29.81	145.66
September	207.06	482.44	160.81	850.31
October	29.39	87.38	29.12	145.89
November	12.50	76.69	25.56	114.75
December	94.50	40.81	13.44	88.25
1902.				
January	10.75	41.63	13.87	66.25
February	312.70	42.56	14.19	369.45
March	57.40	18.75	6.25	82.40
April	38.61			38.61
May	26.60	69.94	23.31	119.85
June	144.45	58.88	17.62	220.95
July	395.63	149.44	49.81	594.88
August	71.10	67.87	22.63	161.60
September	77.67	380.06	126.69	584.42
October	33.65	52.12	17.38	103.15
November	49.43	68.81	22.94	141.18
December	94.25	34.31	11.44	140.00
1903.				
January	108.11	37.38	12.12	157.61
February	113.40	38.26	12.07	163.73
March	145.43	34.88	11.62	191.93
April	67.02	42.18	14.07	123.27
May	171.76	36.00	12.00	219.76
June	131.70	40.87	13.63	186.20
Total	\$ 2,413.42	\$ 2,069.89	\$ 686.94	\$ 5,170.25

TABLE No. 179.

Receipts from Ft. Madison Penitentiary for Biennial Period Ending June 30, 1903.

N. N. Jones, Warden.

MONTH OF—	Support.	Books and periodicals	Lectures and entertainments.	Total.
1901.				
July	\$ 115.40	\$ 66.38	\$ 22.12	\$ 203.90
August	77.41	37.12	12.38	126.91
September	3.00	255.56	85.19	343.75
October	116.38	147.38	49.12	312.88
November	13.80	58.31	19.44	91.55
December	110.99	35.25	11.75	157.99
1902.				
January	13.46	33.38	11.12	57.96
February	29.10	86.75	12.25	78.10
March	138.81	21.75	7.25	167.81
April	5.25	36.19	12.06	53.50
May	360.10	22.88	7.62	390.60
May, reported by F. S. Treat, Secretary	5.20			5.20
June	276.77	37.50	12.50	326.77
July	111.85	63.00	21.00	195.85
August	9.66	146.63	48.87	205.16
September	58.55	167.25	55.75	279.55
October	19.00	140.81	46.94	206.75
November	141.45	68.44	22.81	232.70
December	6.40	20.56	10.19	47.15
1903.				
January	1.85	26.25	8.75	36.85
February	31.69	27.00	9.00	67.69
March	7.35	26.81	8.94	43.10
April	227.79	40.87	13.63	282.29
May	4.75	24.38	8.12	37.25
June	201.00	30.75	10.25	242.00
Total	\$ 2,085.01	\$ 1,681.20	\$ 527.05	\$ 4,193.26

TABLE No. 180.

Receipts from the School for the Deaf at Council Bluffs for Biennial Period
Ending June 30, 1903.

H. W. Rotherth, Superintendent.

MONTH OF—	Support.
1901.	
August	\$ 27.76
September	14.81
October	17.13
November	230.42
December	71.55
1902.	
January	147.53
February	349.18
March	44.83
April	56.28
May	38.33
June	27.62
July	407.23
August	155.89
September	48.74
October	365.51
November	69.02
December	186.06
1903.	
January	340.71
February	50.37
March	230.39
April	329.14
May	48.96
June	39.04
Total	\$ 3,385.30

TABLE No. 181.

Receipts from Soldiers' Orphans' Home at Davenport for Biennial Period
Ending June 30, 1903.

M. T. Gass, Superintendent.

MONTH OF—	Support.
1901.	
July	\$ 113.59
August	52.89
September	57.23
September, reported by Board of Control	20.00
October	45.53
November	50.55
December	14.64
1902.	
January	13.65
February	185.46
March	103.97
April	82.74
May	107.31
May, reported by F. S. Treat, Secretary Board of Control	5.00
June	33.35
July	17.56
August	128.82
September	101.78
October	36.49
November	46.68
December	58.25
1903.	
January	81.07
February	34.59
March	480.80
April	120.63
May	341.01
June	66.22
Total	\$ 2,636.63

TABLE No. 182.

Receipts from Iowa Soldiers' Home at Marshalltown for Biennial Period
Ending June 30, 1903.

C. C. Horton, Commandant.

MONTH OF—	Support.
1901.	
July	\$ 53.28
August	88.29
September	154.23
October	30.84
November	98.55
December	252.28
1902.	
January	153.50
February	205.56
March	118.29
April	63.60
May	323.76
June	125.17
July	51.93
August	79.28
September	1,245.59
October	20.45
November	121.14
December	148.95
1903.	
January	165.55
February	55.46
March	11.08
April	500.17
May	58.43
June	87.78
Total	\$ 4,211.25

TABLE No. 183.

Showing Summary of Receipts of Revenue from Institutions Under Board of Control for Biennial Period Ending June 30, 1903.

NAME OF INSTITUTION AND LOCATION.	Support.	Water closets and sewers.	Closing home.	Construction, completing and furnishing.	Books and periodicals.	Lectures and entertainments.	Total.
College for blind, Vinton	\$ 4,083.14	\$ 10.00	\$ 53.25				\$ 4,103.14
Industrial home for blind, Knoxville	3,454.90						3,454.90
Feeble-minded institution, Glenwood	9,407.19						9,407.19
Boys' industrial school, Eldora	1,016.71						1,016.71
Girls' industrial school, Mitchellville	9,477.99						9,477.99
Insane hospital, Independence	10,912.51						10,912.51
Insane hospital, Mt. Pleasant	5,196.59						5,196.59
Insane hospital, Clarinda	2,022.76						2,022.76
Insane hospital, Cherokee	2,413.42						2,413.42
Penitentiary, Anamosa	2,085.01						2,085.01
Penitentiary, Ft. Madison	3,385.30						3,385.30
School for the deaf, Council Bluffs	2,636.63						2,636.63
Soldiers' orphans' home, Davenport	4,211.25						4,211.25
Soldiers' home, Marshalltown							
Total	\$ 60,813.49	\$ 10.00	\$ 58.25	\$ 830.49	\$ 3,651.09	\$ 1,213.90	\$ 66,077.31

TABLE No. 184.

Miscellaneous Receipts from State Institutions Under the Board of Control for the Biennial Period Ending June 30, 1903. Credited to the "General Revenue Fund" of the State.

Penitentiary at Ft. Madison.

DATE RECEIVED.	PAID BY—	AMOUNT.
1901.		
July 2	N. N. Jones, Warden	\$ 3,389.32
August 2	N. N. Jones, Warden	4,080.60
September 4	N. N. Jones, Warden	4,532.56
October 2	N. N. Jones, Warden	4,195.18
November 2	N. N. Jones, Warden	4,017.08
December 2	N. N. Jones, Warden	3,756.56
1902.		
January 3	N. N. Jones, Warden	3,536.00
February 3	N. N. Jones, Warden	3,282.57
March 5	N. N. Jones, Warden	3,925.40
April 5	N. N. Jones, Warden	3,710.69
May 2	N. N. Jones, Warden	3,239.95
June 4	N. N. Jones, Warden	3,770.11
July 3	N. N. Jones, Warden	3,477.27
August 2	N. N. Jones, Warden	4,140.45
September 4	N. N. Jones, Warden	4,403.06
October 2	N. N. Jones, Warden	4,202.62
November 3	N. N. Jones, Warden	4,091.06
December 2	N. N. Jones, Warden	4,245.47
1903.		
January 5	N. N. Jones, Warden	3,781.59
February 4	N. N. Jones, Warden	3,813.73
March 2	N. N. Jones, Warden	4,123.94
April 4	N. N. Jones, Warden	3,938.42
May 4	N. N. Jones, Warden	3,153.40
June 5	N. N. Jones, Warden	3,697.05
Total		\$ 91,887.69

TABLE No. 185.

Penitentiary at Anamosa.

DATE RECEIVED.	PAID BY—	AMOUNT.
1901.		
July 2	Wm. A. Hunter, Warden	\$ 164.27
August 3	Wm. A. Hunter, Warden	518.88
September 3	Wm. A. Hunter, Warden	386.75
October 7	Wm. A. Hunter, Warden	329.45
November 2	Wm. A. Hunter, Warden	461.18
December 10	Wm. A. Hunter, Warden	256.32
1902.		
January 7	Wm. A. Hunter, Warden	375.57
February 4	Wm. A. Hunter, Warden	232.10
March 3	Wm. A. Hunter, Warden	430.45
April 8	Wm. A. Hunter, Warden	216.69
June 5	Wm. A. Hunter, Warden	373.06
August 2	Wm. A. Hunter, Warden	208.45
1903.		
March 4	Wm. A. Hunter, Warden	145.25
May 2	Wm. A. Hunter, Warden	174.50
Total		\$ 4,035.92

TABLE No. 186.

Insane Hospital at Independence.

DATE RECEIVED.	PAID BY—	AMOUNT.
1901.		
July 5	Gershom H. Hill, Superintendent	\$ 120.00
August 5	Gershom H. Hill, Superintendent	92.00
October 4	Gershom H. Hill, Superintendent	144.00
November 4	Gershom H. Hill, Superintendent	24.00
1902.		
January 3	Gershom H. Hill, Superintendent	144.00
April 3	Gershom H. Hill, Superintendent	144.00
May 3	Gershom H. Hill, Superintendent	185.00
July 2	Gershom H. Hill, Superintendent	144.00
August 2	W. P. Crumbacker, Superintendent	96.00
October 3	David Donnan, Guardian	72.00
November 3	W. P. Crumbacker, Superintendent	96.00
1903.		
January 8	David Donnan, Guardian	36.00
April 5	David Donnan, Guardian	36.00
April 25	J. E. Cook	84.80
Total		\$ 1,262.80

TABLE No. 187.

Insane Hospital at Clarinda.

DATE RECEIVED.	PAID BY—	AMOUNT.
October 29, 1901.....	Max E. White, Superintendent	\$ 38.00
January 28, 1902.....	H. N. Lindehorst	72.00
January 28, 1902.....	Chas. Philipson	38.00
April 27, 1902.....	Max E. White, Superintendent	30.00
April 27, 1902.....	Max E. White, Superintendent	72.00
Total.....		\$ 252.00

TABLE No. 188.

Soldiers Home at Marshalltown.

DATE RECEIVED.	PAID BY—	AMOUNT.
April 22, 1902.....	Thos. Everett, Guardian	\$ 36.40
May 6, 1902.....	Thos. Everett, Guardian	46.40
Total.....		\$ 82.80

II. DISBURSEMENTS OF REVENUE FROM THE TREASURY FOR INSTITUTIONS UNDER THE BOARD OF CONTROL.

TABLE No. 189.

Showing Disbursements of Revenue for the College for the Blind at Vinton for the Biennial Period Ending June 30, 1903.

MONTH OF—	Pipe organ.	Salaries.	Support.	Expert oculist.	Carriage and transportation.	Reparations and repairs.	Furniture and building.	Repairs to buildings.	Total.
1901.									
July.....		\$ 385.00	\$ 140.63		\$ 270.26				\$ 1,096.03
August.....		407.00	400.13		483.97				2,091.03
September.....		550.65	429.22		551.34				2,081.63
October.....		1,144.30	1,230.00		49.50				2,564.49
November.....		1,181.79	1,408.47						2,590.26
December.....		1,142.10	1,384.17						2,526.27
1902.									
January.....		1,165.65	1,843.18		258.63				2,765.76
February.....		1,140.69	2,797.85		5.00				2,940.54
March.....		1,103.30	1,561.68		70.80				2,804.73
April.....			2,463.71						2,463.71
May.....			2,690.50						2,690.50
June.....			2,404.12	\$ 100.00	12.55				2,516.63
July.....			1,101.72		300.47				1,772.55
August.....			1,481.63		597.25				2,560.51
September.....			2,175.53		318.40				2,493.93
October.....			3,530.15		873.70				4,403.85
November.....			4,704.40						4,704.40
December.....									
1903.									
January.....		2,504.96			88.75				2,593.71
February.....		3,610.90							3,610.90
March.....		2,385.46							2,385.46
April.....		3,130.00							3,130.00
May.....			3,137.38	100.00					3,237.38
June.....		\$ 2,700.00	2,447.21						5,147.21
Total.....	\$ 7,700.00	\$ 8,005.78	\$ 49,506.71	\$ 200.00	\$ 3,538.32	\$ 7,088.63	\$ 122.00	\$ 3,102.85	\$ 74,764.29

TABLE No. 190.

Showing Disbursements of Revenue for the Industrial Home for Blind at Knoxville for the Biennial Period Ending June 30, 1903.

MONTH OF—	1901.			Closing home.	Total.
	July.	September.	October.		
July.	21.87	27.25	44.63	44.63	21.87
August.	27.25	44.63	34.50	34.50	27.25
September.	44.63	34.50	2.15	2.15	44.63
October.	34.50	2.15	23.75	23.75	34.50
November.	2.15	23.75	2.45	2.45	2.15
December.	23.75	2.45	166.60	166.60	23.75
Total.	49.12	107.48	166.60	166.60	49.12

TABLE No. 191.

Showing Disbursements of Revenue for the Institution for the Feeble-Minded, at Glenwood, for the Biennial Period Ending June 30, 1903.

MONTH OF—	Support.	Hospital building.	Electric generator and boiler and new brick boom.	Two double cottages.	Slate roof and repairs for custodial and main buildings.	Repairs to boiler house and coal sheds.	Repairs to pipe connections.	Purchase of land.	Contingent and repair.	Total.
1901										
July.	\$ 12,935.26	\$ 4,708.50							\$ 5.04	\$ 17,643.80
August.	9,394.53								15.00	9,413.53
September.	11,634.80	255.00							342.74	12,232.54
October.	12,528.46	6,471.60	\$ 1,068.65							20,068.71
November.	13,298.14									13,298.14
December.	16,239.92	1,767.40								18,007.32
1902										
January.	14,066.47									14,066.47
February.	11,890.53									11,890.53
March.	12,936.39								45.40	13,081.79
April.	12,688.59									12,688.59
May.	12,722.81									12,722.81
June.	11,637.16								38.50	11,725.66
July.	13,926.14					\$ 124.40		\$ 5,400.00	143.49	19,594.03
August.	10,848.85								605.65	11,454.50
September.	8,290.87								2,749.14	11,040.01
October.	11,868.22				\$ 3,080.00				230.16	15,126.38
November.	12,049.33				186.10				296.13	12,521.56
December.	9,887.38				5,329.33			19,600.00		34,816.71
1903										
January.	17,057.30				194.55				78.55	17,330.40
February.	12,818.52				24.00		\$ 316.08		38.60	13,195.20
March.	13,552.90				200.00		4 6.95		40.00	14,239.85
April.	13,697.40			\$ 10.05			33.51		214.81	13,960.77
May.	11,628.84				97.50		73.68		991.98	12,792.00
June.	11,289.18		\$ 1,153.00	1,796.64	42.30				266.48	14,550.60
Total.	\$ 298,940.05	\$13,197.50	\$ 2,224.65	\$ 1,806.69	\$ 9,163.78	\$ 124.40	\$ 875.22	\$25,000.00	\$ 6,089.67	\$ 357,391.96

TABLE No. 192.

Showing Disbursements of General Revenue for the Boy's Industrial School at Eldora for Biennial Period Ending June 30, 1903.

MONTH OF—	Support.	Contingent and repair.	Chapel fund, library books, music and papers.	Central fire station, laundry and tunnel.	Stand pipe and hose, fire engine, fire extinguishers, fireproof building.	Repair and maintenance of building and changing heat.	Bake oven, school building and equipment.	Water closets, equipment and connections.	Engine and generator.	Total.
1901.										
July	\$ 2,589.73	\$ 40.00								\$ 2,629.73
August	2,462.89	120.44								2,583.33
September	4,180.70	132.30								4,313.00
October	5,200.05	69.00		\$ 5,100.00						10,439.05
November	3,854.39	404.45		3,855.00						8,063.84
December	6,642.46	135.00		6,800.00						13,577.96
1902										
January	5,451.18	770.00		7,650.00						13,871.18
February	4,238.96	122.50								4,361.46
March	6,493.84	60.00		5,505.75						10,042.09
April	6,065.22	134.00								6,219.92
May	5,765.90	125.58	\$ 808.45							6,700.02
June	5,203.29	193.88								5,397.17
July	3,967.61	429.67								4,397.28
August	4,303.10	84.75								4,387.85
September	5,501.94	244.78		1,401.62						7,148.34
October	5,664.33	678.50								6,342.83
November	6,010.46	46.50			\$ 174.45	\$ 300.00		\$ 102.65		6,534.06
December	9,116.04	196.20		1,618.63		\$ 1,065.19	\$ 70.00	2 9 21		12,083.27
1903										
January	8,496.36	1,164.31	44.85			276.99				10,308.41
February	5,077.00	81.00			130.65					5,288.65
March	5,531.36	233.00				418.86		510.00		6,723.22
April	6,000.40	738.94								7,186.67
May	5,682.33								\$ 32.50	5,815.46
June	4,176.16	189.90			2,550.00	644.65	1,273.00	372.00		11,700.84
Total	\$123,041.21	\$ 6,293.23	\$ 913.30	\$30,000.00	\$ 2,855.10	\$ 2,706.00	\$ 2,127.30	\$ 1,203.86	\$ 2,825.43	\$176,601.38

REPORT OF THE TREASURER OF STATE.

[No. 4

1903]

TABLE No. 193.

Showing Disbursements of Revenue for the Industrial School for Girls at Mitchellville for the Biennial Period Ending June 30, 1903.

MONTH OF—	Support.	Purchase of furniture.	Library, cold storage, vegetable collar and repair.	Chaplain.	New family building and furniture.	Library books, manuscripts and papers.	Engine electric generator and connections.	Sewage disposal system.	Contingent and repair.	Total.
1901										
July	\$ 1,690.69		\$ 33.41	\$ 12.00						\$ 1,715.10
August	2,311.02			9 01						2,320.03
September	1,803.53	\$ 194.63		9 00						1,814.53
October	2,162.18		22.66	15 00						2,199.84
November	2,385.06			12 00						2,407.06
December	2,274.93	10.96		9 00						2,294.89
1902										
January	2,776.49			12 00						2,788.49
February	2,640.00			6 00						2,646.00
March	2,308.42									2,308.42
April	2,664.16		25.08	12 00						2,691.24
May	2,134.49			12 00						2,146.49
June	2,711.36			15 00						2,726.36
July	2,162.04		78.00	15 00						2,255.04
August	2,622.53		8.73	6 00						2,637.26
September	2,501.58		21.46	3 00					\$ 887.01	3,413.05
October	2,765.36			12 00					698.48	3,465.84
November	2,064.51			6 00					19.25	2,089.76
December	2,718.90			18 00				\$ 1,000.00	6 00	3,737.50
1903										
January	2,462.06			6 00				1,631.25	27.55	4,126.86
February	2,618.54			9 00		\$ 24.00	\$ 53.14		247.61	2,950.59
March	2,611.07			6 00			2,320.69	1,120.00		6,070.86
April	2,368.93			12 00			23.64	40.00		2,444.57
May	2,459.92			9 03	\$ 1,275.00				110.81	3,854.76
June	2,301.07			12 00	4,725.00				28.18	7,116.25
Total	\$37,608.74	\$ 205.19	\$ 180.96	\$ 243.00	\$ 6,000.00	\$ 24.00	\$ 2,947.67	\$ 3,804.15	\$ 2,068.65	\$73,401.30

REPORT OF THE TREASURER OF STATE.

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TABLE No. 194.

Showing Disbursements of Revenue for Insane Hospital at Independence for Biennial Period Ending June 30, 1893.

MONTH OF—	Support.	Boilers, new radiators and connections.	New water closets and fixtures and exhaust fans.	Contingent and repairs.	Ice house and refrigerator.	Cement walk.	Tile floors for main hall.	Purchase of land.	Total.
1901.									
July	\$ 10,732.59	\$ 1,980.70		\$ 53.00					\$ 12,746.29
August	10,666.28								10,666.28
September	10,106.73								10,106.73
October	10,977.11								10,977.11
November	17,030.58		\$ 883.97						17,914.55
December	13,772.13		21.40						13,793.53
1902									
January	11,940.45	95.79	59.78	4.71					12,100.73
February	17,206.52		73.13						17,279.65
March	13,063.56		60.75						13,124.31
April	16,516.00								16,516.00
May	13,045.58								13,045.58
June	11,512.91		42.88	39.40				\$18,498.00	30,093.19
July	11,873.96			269.65				6,665.00	18,808.61
August	8,757.43			6.00					8,763.43
September	14,574.58			321.69					14,896.27
October	9,711.45	103.12		860.19	\$ 845.05			13,344.75	24,864.58
November	16,507.42		35.00	754.82	122.60				17,219.24
December	12,866.49	1,932.45	1.42	985.40	76.50				15,862.26
1903.									
January	12,338.60			96.88					12,435.48
February	11,178.64			919.98					12,098.62
March	10,986.83			101.42	136.79	\$ 245.00			11,470.04
April	12,258.90			632.74	140.00				13,031.64
May	12,438.90			444.87	138.41		\$ 1,014.65		14,036.35
June	11,116.91		3,928.80	8.80	124.60	11.00			15,190.11
Total	\$ 301,030.47	\$ 4,092.66	\$ 5,107.13	\$ 5,439.05	\$ 1,583.35	\$ 256.00	\$ 1,014.65	\$38,507.75	\$357,030.46

TABLE No. 195.

Showing Disbursements of Revenue for Hospital for Insane at Mt. Pleasant for Biennial Period Ending June 30, 1903.

MONTH OF—	*Repairing walls old building, hospital furniture.	Support.	Dry closets and new closets, plumbing and repairs.	Electric light plant, state laboratory and telephone system.	Water supply, tower and pump.	Reimbursing certain patients, food elevators and equipment.	Piggery and purchase of land and barn.	New machine shops, laundry building, barn and farmers cottages.	Books, magazines and papers, and contingent and repair.	Total.
1901.										
July	\$ 80.00	\$10,837.98		\$ 1,950.00	\$ 273.75	\$ 80.55		\$ 297.68		\$ 13,519.93
August	375.32	11,614.85			323.55			144.81		12,758.53
September	1,080.64	10,650.27			646.13			139.00		12,516.04
October	160.00	9,295.91			253.96			742.00		10,450.87
November	191.63	12,519.39			1,069.47			257.26		14,037.75
December	20.05	13,055.44			40.57			239.19		13,355.25
1902.										
January	112.50	11,895.37						141.23		12,149.10
February	90.21	16,097.87						157.04		16,345.12
March	250.25	14,616.75			85.00			900.00		15,952.00
April		10,511.24		4.08	36.50			158.72		10,710.54
May		14,458.04						100.00		14,558.04
June	3,510.62	13,039.08	\$ 200.27		2,753.51			238.16		19,744.64
July	328.40	11,444.30	7.23	187.00	70.13			32.27		12,039.36
August	547.50	11,971.33		45.40	117.06				\$ 635.17	13,317.06
September	335.86	13,690.69		32.34	44.20				664.29	14,915.31
October	2,222.57	10,493.50	4.00				\$ 147.93		3,599.19	17,108.87
November	2,295.38	15,728.52			110.85		789.61		919.00	19,053.75
December	2,796.70	16,187.27	290.01		3,600.00				149.99	23,023.97
1903.										
January	109.53	12,844.69	33.85		462.76		19,688.00		848.40	33,987.23
February	942.42	13,729.06	41.20	28.00	293.02		8.50		597.13	15,639.33
March	1,555.00	12,101.55		27.52	1,067.31				225.88	15,577.26
April	638.14	12,460.92		24.51	1,401.43		5,303.50	1,206.55	55.90	21,138.45
May	707.78	11,232.42	12.99	29.37	140.14			32.91	21.97	12,197.58
June	2,607.74	13,241.60		27.13	45.00	40.00	4.50	131.35	35.91	16,133.23
Total	\$21,106.24	\$303,738.04	\$ 589.53	\$ 2,355.35	\$13,742.94	\$ 120.55	\$25,942.04	\$ 4,918.17	\$ 7,752.83	\$380,295.74

*Repairs to heating plant; exhaust system of ventilation; basement repairs; remodeling kitchen; new floors, repairs and furniture; roof for kitchen, repairs and cistern connections; painting; printing press and outfit; cement floors; removing, enlarging and re-erecting greenhouse.
 †Hose, reels, hooks and ladder trucks; fire escapes; water main and contingent and repair; new deep well pump, etc; new boilers and water purifying plant; sewerage disposal plant and sewers.

TABLE No. 196.

Showing Disbursements of Revenue for Hospital for Insane at Clarinda for the Biennial Period Ending June 30, 1903.

MONTH OF—	Improvement of grounds and purchase of land.	New range, roaster and kettles.	Piggery and raising steam pipes—male wing.	Cold storage, improvement of grounds, painting, livery, repair & contingent.	Support.	Cold storage and ice manufacturing plant.	Engine for dynamo.	Repair and contingent.	Total.
1901.									
July.....			\$ 24.80	\$ 768.89	\$ 11,107.52				\$ 11,900.71
August.....				1,609.29	11,855.25				12,964.54
September.....			1,070.92	650.87	9,255.06				10,976.85
October.....			22.40	889.12	10,821.14				11,732.66
November.....	\$.27		152.04	774.45	20,720.25				21,647.01
December.....			20.00	168.32	12,195.86				12,384.18
1902.									
January.....			59.00	293.80	11,814.46				12,158.26
February.....			52.00	806.22	14,732.38				15,590.60
March.....				170.71	14,937.05				15,107.76
April.....		\$ 9.80		347.42	7,932.63				8,289.55
May.....	27,500.00		369.80	906.40	12,294.76				41,070.96
June.....				624.27	9,681.86				10,306.13
July.....				61.30	7,885.49				7,946.79
August.....				120.51	12,119.64			\$ 1,114.48	13,354.63
September.....					8,134.69			350.29	8,484.98
October.....	411.00				6,936.44			1,450.99	8,798.43
November.....					13,111.88			115.57	13,227.45
December.....					9,009.74	\$ 1,020.00		299.98	10,329.72
1903.									
January.....					13,036.89	3,145.00	\$ 975.00	606.62	17,853.51
February.....					18,204.59	1,440.97	975.00	311.97	20,932.53
March.....					9,533.78	145.00		679.61	10,408.39
April.....					10,688.18	8,633.65		671.57	19,993.40
May.....					11,582.60	340.98		619.40	12,542.98
June.....					10,053.39	27.50		243.78	10,324.67
Total.....	\$27,911.27	\$ 9.80	\$ 1,761.46	\$ 8,191.57	\$ 277,195.23	\$14,753.10	\$ 1,950.00	\$ 6,554.26	\$388,326.69

TABLE No. 197.

Showing Disbursements of Revenue for Hospital for Insane at Cherokee for Biennial Period Ending June 30, 1903.

MONTH OF—	Water supply.	Twenty-sixth General Assembly—construction.	Twenty-eighth General Assembly—construction.	Transfer of patients and additional land.	Completing and furnishing.	Contingent and repair.	Support.	Total.
1901.								
July.....	\$ 10.87	\$23,352.00						\$ 23,371.87
August.....	715.39	24,728.37						25,443.76
September.....	769.28	23,192.78	\$19,877.62					42,859.68
October.....		90.00	27,270.15					27,360.15
November.....	266.90	33,348.82	33,348.82					33,615.72
December.....		128.40	27,978.08					28,106.48
1902.								
January.....			16,710.07					16,710.07
February.....			17,681.64					17,681.64
March.....		187.22	12,452.87	\$11,908.20	\$ 1,170.00			25,718.29
April.....		17.50	26,124.19	3,092.50	4,510.98			33,745.17
May.....			27,625.61		3,024.39			30,650.00
June.....			27,252.51		15,167.09			42,419.60
July.....			533.08		19,865.32			20,401.40
August.....			12,066.12		21,565.53		\$ 310.30	33,941.95
September.....			13,236.70		34,740.53		6,295.67	54,272.80
October.....			48,179.70				7,502.35	55,682.05
November.....			33,434.62				10,000.66	43,435.28
December.....		1,121.06	16,275.22				10,457.69	27,853.97
1903.								
January.....		1,107.22				\$ 79.15	9,825.12	11,011.49
February.....						3,612.50	9,778.61	13,391.11
March.....				155.22		1,793.45	9,763.48	11,712.15
April.....						489.73	9,938.64	10,478.37
May.....						1,261.10	8,949.04	10,210.14
June.....						1,276.12	7,701.03	8,977.15
Total.....	\$ 1,771.44	\$ 72,924.55	\$360,050.00	\$ 15,155.92	\$100,043.84	\$ 8,512.05	\$ 90,572.49	\$ 649,030.29

TABLE No. 198.

Showing Disbursements of Revenue for Penitentiary at Anamosa for Biennial Period Ending June 30, 1903.

MONTH OF—	Support.	Contingent and repair.	Books and periodicals and lectures and entertainments.	Completion of female department; library fund.*	Warden's house and warden's house, old residence.	Salaries of officers, guards and foremen.	Support of warden; transportation.	Lime and cement; freight on stone; stone and quarry tools; powder and fuse.	Furnishing administrative building and warden's residence.	Total.
1901.										
July	\$ 2,807.98	\$ 421.55	\$ 10.08	\$ 221.63	\$ 31.73	\$ 4,198.05	\$ 148.05	\$ 337.50	\$ 36.92	\$ 8,217.09
August	2,951.83	623.28	7.70	.....	.....	4,167.98	116.57	88.15	49.76	8,003.27
September	4,137.69	612.90	.....	18.95	30.65	3,899.05	106.78	127.76	46.17	9,079.95
October	1,963.51	433.38	46.80	22.75	.....	3,900.52	117.83	173.99	482.93	7,141.71
November	4,335.11	95.76	.....	21.00	.....	3,823.99	79.50	145.44	3.40	8,504.20
December	3,799.83	404.05	57.75	30.00	8.26	3,755.14	40.75	.....	103.67	8,200.45
1902.										
January	5,089.97	161.45	162.22	253.28	41.80	3,917.14	148.59	236.94	283.93	10,345.32
February	5,448.60	311.52	35.32	12.48	29.60	3,931.31	88.45	123.46	290.91	10,271.65
March	4,116.30	134.12	92.90	85.18	11.75	3,953.77	95.06	89.75	10.05	8,594.88
April	3,234.86	172.85	830.27	.....	121.13	3,897.88	176.29	.....	29.40	8,432.68
May	3,439.45	265.37	257.92	146.51	105.00	3,956.95	101.37	173.92	20.84	8,458.33
June	2,487.82	184.73	30.00	74.10	103.35	3,920.08	89.22	109.24	5.25	7,043.79
July	4,208.48	182.21	189.01	19.20	2.64	3,914.93	132.90	123.36	5.20	8,782.93
August	3,440.28	155.94	19.00	.....	.....	3,922.11	107.96	165.04	.80	7,818.13
September	4,039.38	263.02	.....	1,136.52	.....	3,946.78	84.04	237.12	105.71	9,812.57
October	3,113.10	432.39	112.19	135.47	.....	3,769.77	115.42	223.21	215.05	8,117.20
November	2,910.34	105.36	20.80	827.22	.....	3,800.29	25.00	306.82	76.75	8,072.58
December	3,513.77	249.74	102.04	2,607.07	.....	3,867.94	47.33	228.39	14.09	10,630.42
1903.										
January	5,454.67	35.18	126.64	133.01	.....	3,904.02	125.43	137.15	539.19	10,455.29
February	6,545.94	501.43	31.17	4,851.56	.....	3,943.92	51.89	.....	494.86	16,420.81
March	4,268.59	.....	19.05	123.94	398.15	3,990.75	118.92	297.37	.....	9,186.77
April	4,308.47	18.69	422.78	606.82	.....	4,056.78	199.91	161.86	.....	9,775.31
May	2,989.87	39.83	84.23	1,128.64	.....	3,987.51	46.81	146.61	.....	8,423.50
June	4,494.13	214.11	162.87	676.53	.....	3,938.65	55.71	127.76	.....	9,669.79
Total	\$33,091.01	\$ 6,018.86	\$ 2,820.74	\$13,131.89	\$ 857.06	\$94,449.31	\$ 2,420.43	\$ 3,813.84	\$ 2,815.48	\$219,418.62

* Completion north cell house; enclosing north cell house; derrick supplies; fuel; hog house and barn; engine, boiler and pump building; shop building; purchase of land; tools; laundry equipment, water system; repairs and machinery.

TABLE No. 199.

Showing Disbursements of Revenue for Penitentiary at Ft. Madison for Biennial Period Ending June 30, 1903.

MONTH OF—	Support.	Contingent and repair.	Salaries of officers and guards.	Support of warden.	Warden's house	Sewer to river.	Transportation of discharged convicts.	Books, periodicals, lectures and entertainments.	New barn.*	Total.
1901.										
July	\$ 2,277.53	\$ 97.33	\$ 3,381.83	\$ 62.50	.....	.....	\$ 132.95	\$ 5.47	\$ 87.87	\$ 6,045.48
August	2,476.67	143.61	3,332.70	.....	.....	1,897.00	88.95	9.00	.....	7,947.93
September	2,725.65	.....	3,374.45	.....	.....	3.60	105.68	334.60	294.50	6,837.88
October	4,893.08	.....	3,364.34	62.50	.....	160.04	44.55	739.46	64.96	9,353.93
November	4,368.72	114.73	3,404.44	.....	.....	19.50	103.32	4.00	.....	8,014.71
December	3,280.63	196.55	3,471.00	.....	.....	11.35	97.17	.....	.....	7,053.70
1902.										
January	5,132.37	943.28	3,466.22	.....	.....	15.55	66.27	29.00	13.94	9,666.63
February	6,445.33	16.25	3,494.44	62.50	.....	.....	178.18	21.00	.....	10,217.70
March	2,909.66	94.92	3,505.70	.....	.....	.....	77.09	6.58	.....	6,503.95
April	2,918.85	104.45	3,516.06	62.50	.....	.....	110.80	3.65	.....	6,716.31
May	6,854.44	577.50	3,555.12	.....	.....	.....	107.31	11.21	.....	11,105.58
June	3,076.91	123.78	3,465.98	.....	.....	300.00	169.66	9.50	5.50	7,151.33
July	1,976.66	.....	3,476.83	62.50	.....	.....	92.53	21.00	.....	5,629.52
August	3,535.25	.....	3,403.00	.....	6.50	.....	70.18	63.20	.....	7,083.13
September	4,126.09	520.00	3,313.64	.....	.....	.....	96.75	3.00	.....	8,059.48
October	3,214.17	388.12	3,402.67	62.50	18.55	.....	75.07	.....	.....	7,221.08
November	5,575.42	457.51	3,469.64	.....	203.12	.....	72.66	.....	.....	9,772.55
December	4,371.23	190.57	3,548.50	.....	5.46	.....	101.79	7.00	.....	8,224.55
1903.										
January	4,064.03	29.88	3,521.86	62.50	5.75	.....	118.92	32.50	.....	7,836.34
February	6,228.89	.....	3,554.12	.....	1.50	.....	78.00	131.80	307.98	10,392.29
March	3,531.06	.....	3,533.74	.....	.60	.....	77.45	.....	.....	7,142.85
April	4,475.31	26.16	3,536.86	62.50	5.50	.....	136.98	2.41	.....	8,245.52
May	4,692.53	750.00	3,637.00	.....	.....	.....	99.31	1,015.86	.....	10,194.70
June	2,927.04	328.75	3,737.17	.....	.....	.....	81.75	35.50	285.00	7,395.21
Total	\$36,078.42	\$ 5,103.59	\$33,521.31	\$ 500.00	\$ 246.98	\$ 2,437.04	\$ 2,383.32	\$ 2,490.14	\$ 1,149.75	\$193,910.35

* Ventilating cell house; tin roofs; four steel doors; power house, machine, and blacksmith shops.

TABLE No. 200.

Showing Disbursements of Revenue for the School for the Deaf at Council Bluffs for the Biennial Period Ending June 30, 1903.

MONTH OF—	Support.	Contingent and repair.	Repairs gas house and furnace.	Salaries.	Repairs.	Closets industrial building.	Library, magazines and papers.	Laundry machinery.	Total.
1901.									
July.....	\$ 2,145.47	\$ 7.13		\$ 1,524.11	\$ 3.47				\$ 3,680.18
August.....	723.21			342.97					1,066.18
September.....	1,548.16	571.46		350.00					2,469.62
October.....	1,161.53	575.82	\$ 354.01	346.33					2,437.69
November.....	2,163.57	9.88	60.50	1,677.89					4,311.84
December.....	3,464.55	17.57		1,722.71					5,204.83
1902.									
January.....	3,819.42	216.62		1,743.33					5,779.37
February.....	3,001.52	142.73		1,751.11					4,895.36
March.....	3,588.37			1,735.07					5,323.44
April.....	3,602.66	50.44	14.62	1,701.11					5,429.23
May.....	6,543.26								6,543.26
June.....	4,407.58								4,407.56
July.....	3,604.68								3,604.68
August.....	1,417.04	701.16							2,118.20
September.....	1,137.80	46.75							1,184.55
October.....	1,535.89	560.53							2,096.42
November.....	5,477.52	524.09							6,001.61
December.....	4,840.98					\$ 500.00			5,340.98
1903.									
January.....	5,121.50	41.65					\$ 251.45	\$ 808.50	6,223.10
February.....	6,388.82	510.63					44.92	23.54	6,970.91
March.....	4,943.55	58.48							5,007.03
April.....	5,127.59	217.40					55.35		5,400.34
May.....	5,391.05						16.50		5,407.55
June.....	4,147.36						31.78		4,179.14
Total.....	\$85,708.06	\$ 4,252.44	\$ 429.43	\$12,954.63	\$ 3.47	\$ 500.00	\$ 400.00	\$ 835.04	\$105,083.07

TABLE No. 201.

Showing Disbursements of Revenue for the Soldiers' Orphans' Home at Davenport for Biennial Period Ending June 30, 1903.

MONTH OF—	Support.	Library and purchase of land.	Contingent and repair and cement walks.	Sewer fund.	Boiler, engine, coal house and equipment.	Raising cottages.	Slate roof and metal works.	Sewage disposal plant, sewer connections, etc.	Straightening Duck creek.	Total.
1901										
July.....	\$ 3,411.00		\$ 55.15							\$ 3,466.15
August.....	3,412.19		42.59							3,454.78
September.....	4,294.33		274.12							4,568.50
October.....	5,239.19	\$ 1,427.50	125.64							6,792.33
November.....	5,204.11		115.57							5,319.68
December.....	6,448.90									6,448.90
1902										
January.....	6,377.97									6,377.97
February.....	6,581.52		277.35							6,858.87
March.....	4,419.78									4,419.78
April.....	5,128.06		53.53							5,182.19
May.....	4,521.81	10,000.00	78.00							14,599.81
June.....	5,051.54	739.68	354.65							6,145.87
July.....	4,351.53		228.04							5,234.68
August.....	3,759.15		169.32			\$ 1,500.00				5,428.47
September.....	4,162.79		162.79			3,905.00		\$ 64.56		8,498.88
October.....	4,465.52		404.76	\$ 75.20		175.21		35.10		5,155.59
November.....	6,549.45		677.97	236.81		2,828.13		26.00		10,368.96
December.....	5,313.40		81.53	1,884.24		872.25		194.52	263.41	8,609.25
1903										
January.....	6,439.48		194.83			1,028.33		553.93	142.52	8,359.00
February.....	5,644.85		77.41					3,662.64	2.50	9,327.40
March.....	5,901.82					900.00	\$ 100.00	98.22	18.00	7,017.54
April.....	5,454.68		170.04		\$ 6.90		650.00		400.00	6,681.62
May.....	5,442.21									5,442.21
June.....	4,615.57		173.48		7,259.72	791.08			4.00	12,843.85
Total.....	\$122,984.65	\$12,167.18	\$ 3,716.77	\$ 2,246.25	\$ 7,266.62	\$12,000.00	\$ 750.00	\$ 4,575.57	\$ 830.43	\$166,537.47

TABLE No. 202.

Showing Disbursements of Revenue for Soldiers' Home at Marshalltown for Biennial Period Ending June 30, 1903.

MONTH OF—	Support.	Dynamo for quarters, head- quarters, new bath, tubs, stools, urinals, etc.	Dynamo and assembly hall.	Hospital and turning.	Laundry build- ing equip- ment.	New kitchen and equip- ment.	Ice house, cold storage equip- ment.	Enlarging hold- ing new bailers, etc.	Tunnel and concrete work.	Total.
1901										
July.....	\$ 6,633.37									\$ 6,633.37
August.....	8,711.10									8,711.10
September.....	7,434.72									7,434.72
October.....	8,191.33									8,191.33
November.....	13,867.70	85.83	\$ 179.37							14,132.90
December.....	12,478.71	220.63								12,699.34
1902										
January.....	10,405.00									10,405.00
February.....	10,890.83									10,890.83
March.....	8,788.19									8,788.19
April.....	9,125.84									9,125.84
May.....	11,597.02									11,597.02
June.....	7,729.84									7,729.84
July.....	4,830.30								\$ 87.00	4,917.30
August.....	9,428.68								432.83	9,861.51
September.....	10,338.55		340.00	\$ 1,147.50			\$ 212.50	\$ 1,700.00	1,448.08	13,186.13
October.....	9,222.13		4,250.00	1,275.00			1,275.00	1,275.00	9.80	16,431.93
November.....	13,880.82		4,675.00	5,100.00	\$ 1,275.00	\$ 1,275.00	1,000.00	837.50	173.35	24,045.67
December.....	11,271.41	3,690.00	2,125.00	4,632.50	2,125.00	425.00	212.50	3,025.19	9.00	27,005.60
1903										
January.....	14,962.31	330.00	2,730.00		425.00	850.00	120.65	3,777.00		23,181.92
February.....	12,994.99		5,637.00	870.00	1,229.65	3,450.00	1,153.35	201.00		23,535.09
March.....	11,461.21		715.00					990.75		13,115.96
April.....	11,594.45		1,168.00		825.00					12,219.45
May.....	11,613.15		330.00		120.35			473.21	33.94	13,408.65
June.....	7,839.48							2,683.42		10,522.90
Total	\$ 216,105.00	\$ 4,806.46	\$17,879.37	\$16,000.00	\$ 6,000.00	\$ 6,000.00	\$ 4,000.00	\$14,773.03	\$ 2,200.00	\$ 317,293.92

REPORT OF THE TREASURER OF STATE.

[No. 4]

1903]

REPORT OF THE TREASURER OF STATE.

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TABLE No. 203.

Showing Disbursements from Treasury from Transfer of Insane Fund.
Chapter 157, Section 3, Laws of Twenty-ninth General Assembly.

MONTH OF—	Amount.
September.....	\$1,080.80
October.....	1,944.73
November.....	1.20
December.....	
Total	\$3,026.73

TABLE No. 204.

Showing Summary of Disbursements for Institutions under Board of Control for Biennial Period Ending June 30, 1903.

NAME OF INSTITUTION AND LOCATION.	Support.	Repair and contingent.	Salaries.	Library books, magazines, papers, fuel, and entertainments.	New buildings and improvements.	Water-works and sewers.	Miscellaneous.	Total.
College for Blind, Vinton	\$ 49,300.71	\$ 3,538.32	\$ 8,005.78		\$ 2,700.00	\$ 7,688.63	\$ 3,424.85	\$ 74,604.29
Industrial Home for Blind, Knoxville							154.00	154.00
Institute for Feeble-Minded, Glenwood	288,040.05	6,089.67			18,104.06		34,228.18	337,391.96
Industrial School for Boys, Eldora	128,041.21	6,289.20		913.50	37,508.12	1,203.86	176,601.38	
Industrial School for Girls, Mitchellville	37,608.74	2,493.68			8,864.15	588.15	73,491.39	
Insane Hospital, Independence	301,680.47	5,439.03			5,675.41	5,107.13	307,778.40	357,630.46
Insane Hospital, Mt. Pleasant	305,738.04	7,732.83			7,313.52	589.58	60,871.77	384,255.74
Insane Hospital, Clarinda	277,155.53	6,584.38			16,712.90		37,864.30	338,338.49
Insane Hospital, Cherokee	90,572.49	8,512.65			534,789.83		15,155.92	649,030.29
Penitentiary, Anamosa	93,091.61	6,018.86	94,449.31	2,850.74			23,638.70	219,418.62
Penitentiary, Ft. Madison	96,078.42	5,103.50	85,321.81	2,400.14	1,149.75	2,437.04	3,180.30	194,910.25
School for the Deaf, Council Bluffs	85,708.06	4,252.44	12,954.63	400.00	835.04	500.00	432.90	115,083.07
Soldiers' Orphans' Home, Davenport	122,084.65	3,716.77			7,256.62	6,821.82	33,747.61	169,537.47
Soldiers' Home, Marshalltown	246,115.06				69,882.40		4,300.46	317,353.92
Transfer of Insane—Chap. 157, Sec. 3, 29th G. A.							3,627.12	3,627.12
Total	\$2,150,400.14	\$65,735.52	\$198,901.63	\$ 6,648.18	\$707,855.52	\$38,152.21	\$254,507.45	\$3,412,229.65

TABLE No. 205.

Showing Monthly Disbursements for Institutions under Board of Control for Biennial Period Ending June 30, 1903.

MONTH OF—	1901.		1902.	1903.
	July.	August.	July.	August.
July	\$ 118,600.49			
August		108,110.63		
September		128,626.39		
October		121,700.49		
November		108,024.60		
December		143,737.53		
January			129,185.88	
February			131,764.88	
March			128,106.20	
April			127,397.62	
May			127,397.62	
June			118,901.02	
July			121,700.49	
August			161,552.55	
September			173,002.40	
October			173,002.40	
November			194,488.31	
December				
January				105,711.38
February				113,901.21
March				118,600.63
April				118,600.63
May				118,600.63
June				105,699.16
Total for biennial period				\$3,412,229.65

TABLE No. 206.

Showing Unexpended Balances of Appropriations of the Institutions under Board of Control June 30, 1903.

NAME OF APPROPRIATION.	AMOUNT.
Boys' Industrial School—Eldora:	
Support.....	\$ 1,853.91
New tank, tower, standpipe and hose.....	275.55
Fire escapes and extinguishers.....	269.35
School building and equipment.....	16,218.10
Furnish old schoolrooms for sitting rooms.....	2,100.00
Water-closets, equipment and sewer connections.....	546.14
Bake oven.....	654.51
Electric motor and connections.....	600.00
Repairs and painting main building.....	2,159.50
Library books, magazines and papers.....	955.15
Engine and generator.....	974.37
Shop building and equipment.....	3,450.00
Repair and contingent.....	852.22
Changing heating plant to cold storage.....	1,634.81
Total.....	\$ 38,543.61
Girls' Industrial School—Mitchellville:	
Support.....	563.15
Family building.....	11,000.00
Water storage system.....	8,000.00
Library books, magazines and papers.....	276.00
Pump house and connections.....	1,000.00
Engine, electric generator, etc.....	552.33
Chaplains.....	218.50
Sewage disposal plant.....	195.85
Contingent and repair.....	531.32
Total.....	\$ 22,837.15
Soldiers' Home—Marshalltown:	
Support.....	2,342.93
Stone gateway.....	163.75
Gate house.....	600.00
Assembly hall.....	300.00
Enlarging boiler house.....	2,726.97
Elevator and equipment for main building.....	3,500.00
Total.....	\$ 9,633.66
Industrial Home for Blind—Knoxville:	
Closing Home.....	\$ 3,762.78
Insane Hospital—Clarinda:	
Converting well to cistern.....	702.08
Support.....	16,929.03
Cold storage and ice manufacturing plant.....	246.90
Enlarging shop building and equipment.....	6,000.00
Coal house and ash elevator.....	4,000.00
Engine for dynamo.....	550.00
Purchase of land.....	2,089.00
Repair and contingent.....	3,445.74
Total.....	\$ 33,962.75
Insane Hospital—Mt. Pleasant:	
Re-imbursing certain patients.....	\$ 2,088.86
Telephone system.....	247.63
Exhaust system of ventilation.....	69.53
Piggery.....	262.46
Support.....	467.77
New closets, plumbing and repair.....	1,634.94
New deep well, pump, etc.....	5,659.63
New boilers and water purifying plant.....	5,089.15
Brick smokestack.....	7,500.00
Floors, repairs and furniture.....	538.98

TABLE No. 206—CONTINUED.

NAME OF APPROPRIATION.	AMOUNT.
Insane Hospital—Mt. Pleasant:—Continued.	
Food elevators and equipment.....	6,360.00
Roof for kitchen, repairs and cistern.....	970.50
Painting.....	485.32
Library books, magazines, and papers.....	699.57
Removing and remodeling greenhouse.....	2,190.28
Farmers' cottages.....	1,164.65
Barn.....	4,995.50
Purchase of cows.....	3,000.00
Sewage disposal plant.....	6,739.02
Repair and contingent.....	2,547.60
Laundry building.....	14,985.45
Total.....	\$ 67,741.89
Insane Hospital—Independence:	
Support.....	553.69
Storehouse and equipment.....	5,500.00
New water-closets, fixtures, etc.....	1,071.20
Fans, and tempering coils for ventilating.....	6,000.00
Palm house, with heat.....	2,000.00
Ice house and refrigerator.....	416.65
Brick building, fire department.....	2,500.00
Cement walks.....	244.00
Electric motors for elevators.....	1,500.00
Tile floors, main hall.....	985.35
Additional section for manale.....	1,200.00
Purchase of land.....	492.25
Contingent and repair.....	4,618.66
Total.....	\$ 27,081.80
College for Blind—Vinton:	
Expert oculist.....	400.00
Water-closets and sewers.....	235.74
Support.....	11,938.10
Repair to buildings.....	1,897.15
Contingent and repair.....	448.22
Total.....	\$ 15,119.21
Soldiers' Orphans' Home—Davenport:	
Library.....	60.32
Purchase of land.....	252.50
Support.....	550.52
Boiler, engine, coal house and equipment.....	12,733.38
Sewage disposal and sewers.....	3,623.18
Straightening Duck creek.....	1,169.57
Contingent and repair.....	3,623.89
Total.....	\$ 22,018.36
Penitentiary—Ft. Madison:	
Furnace for warden's house.....	\$ 350.00
Support of warden.....	250.00
Warden's house.....	3.02
Ventilating cell house.....	799.62
Locks for cells.....	1,200.00
Extension of smokestack.....	200.00
Books and periodicals.....	2,356.37
Lectures and entertainments.....	452.26
Support.....	24,070.60
Power house and shops.....	20,715.00
Hospital, schoolroom and library.....	80,000.00
Laundry and equipment.....	2,000.04
Prison wall.....	20,000.00
Transportation.....	1,940.56
Contingent and repair.....	3,297.58
Total.....	\$ 107,635.01

TABLE No. 206—CONTINUED.

NAME OF APPROPRIATION.	AMOUNT.
Penitentiary—Anamosa:	
Rotary oven	\$ 209.85
Completing female department	18.77
Library	329.59
Cell house roof	10.55
Completing north cell house	18.75
Support of warden	250.00
Lime and cement	880.99
Enclosing north cell house	5,987.94
Freight on stone	487.88
Nails and spikes	5.10
Lumber	288.63
Fuel	1,501.49
Powder and fuse	47.14
Cold storage	3,500.00
Gutters, slate roof and repairs	206.10
Hog house and barn	15.35
Warden's house (old residence) .....	.09
Engine, boiler and pump house building	115.33
Shop building	1,982.53
Transportation	1,579.82
Land	250.00
Books and periodicals	1,796.99
Lectures and entertainments	491.47
Support	9,620.51
Finishing walls and roof north cell house	2,662.50
Freight on stone	2,000.00
Salaries of foremen	6,188.19
Derrick supplies	668.17
Powder and fuse	400.00
Tools	218.01
Laundry equipment	1,955.71
Water system repairs and machinery	2,189.86
Cement	240.00
Transportation	1,000.00
Contingent and repair	3,624.28
Total	\$ 50,641.09
Feeble-Minded Institute—Glenwood.	
Support	\$ 2,547.99
Fire building and equipment	4,133.50
Two double cottages	48,193.31
Slate roof and repairs for custodial and main building	896.22
New boilers, generators and electrical equipment	5,500.00
Repairs to boiler house and coal sheds	1,375.60
Bake oven	1,500.00
Brick barn	3,844.00
New pump, pipe, motor, etc.	1,669.78
Contingent and repair	2,318.51
Total	\$ 72,008.91
School for Deaf—Council Bluffs.	
Water supply	\$ 1,318.06
Soap house vats	500.00
Support	12,781.88
Coal house	1,500.00
Laundry machinery	864.96
Type and tools	400.00
Watchman's clock	300.00
Electric power and connections	400.00
New range and furnishings	600.00
Fencing and fences	500.00
Heating apparatus, west wing main building	1,000.00
Additional soap house vats	300.00
Resetting boilers	2,000.00
Contingent and repair	339.31
Total	\$ 22,308.71
Reformatory for Females—Anamosa.	
Establishing and operating	\$ 1,000.00
Furnishing	1,500.00
Total	\$ 2,500.00

TABLE No. 206—CONTINUED.

NAME OF APPROPRIATION.	AMOUNT.
Insane Hospital—Cherokee.	
Additional land	\$ 10,999.80
Contingent and repair	3,487.95
Support	2,449.77
Total	\$ 16,937.02

TABLE No. 207.

Summary of Unexpended Balances of Appropriations to the Credit of Institutions under Board of Control, June 30, 1903.

INSTITUTION.	LOCATION.	Support.	Repair and contingent.	Building.	Miscellaneous.	Total.
Boys' Industrial School.	Eldora	\$ 1,853.91	\$ 852.22	\$ 30,403.95	\$ 5,843.53	\$ 38,543.61
Girls' Industrial School.	Mitchellville.	563.15	531.32	20,000.00	1,242.68	22,337.15
Soldiers' Home.	Marshalltown.	2,342.93	.....	3,790.73	3,500.00	9,633.66
Industrial Home for Blind.	Knoxville .....	.....	.....	.....	3,762.78	3,762.78
Insane Hospital.	Clarinda	16,929.03	3,445.74	10,246.90	3,341.08	33,962.75
Insane Hospital.	Mt. Pleasant.	467.77	2,547.60	42,911.68	21,814.84	67,741.89
Insane Hospital.	Independence.	553.69	4,618.66	10,416.65	11,492.80	27,081.80
College for Blind.	Vinton	11,938.10	648.22	.....	2,532.89	15,119.21
Soldiers' Orphans' Home.	Davenport	550.52	3,623.89	12,733.38	5,110.57	22,018.36
Penitentiary.	Ft. Madison.	24,070.60	3,297.58	72,915.00	7,351.83	107,635.01
Penitentiary.	Anamosa	9,620.51	3,624.28	13,873.97	23,522.33	50,641.09
Feeble-minded Institute.	Glenwood	2,547.99	2,318.51	56,170.81	10,971.60	72,008.91
School for Deaf.	Council Bluffs.	12,781.88	339.31	2,000.00	7,183.02	22,303.71
Reformatory for Females.	Anamosa .....	.....	.....	.....	2,500.00	2,500.00
Insane Hospital.	Cherokee	2,449.77	3,487.05	.....	10,999.30	16,937.02
Total		\$ 89,669.35	\$ 29,335.23	\$ 275,553.07	\$ 120,669.25	\$ 512,226.95

TABLE No. 208.

Showing Net Cost of Institutions under Board of Control for Biennial Period Ending June 30, 1903.

INSTITUTION.	LOCATION.	Treasury disbursements.	Receipts from.	Net cost.
College for Blind.	Vinton	\$ 74,604.29	\$ 4,103.14	\$ 70,501.15
Industrial Home for Blind.	Knoxville	156.60	58.25	98.35
Institution for Feeble-Minded.	Glenwood	357,961.96	3,454.99	353,906.97
Industrial School for Boys.	Eldora	176,061.28	9,407.19	167,254.19
Industrial School for Girls.	Mitchellville.	73,491.39	1,016.71	72,474.68
Insane Hospital.	Independence	357,030.46	10,740.79	346,289.67
Insane Hospital.	Mt. Pleasant.	380,265.74	10,912.51	369,353.23
Insane Hospital.	Clarinda	338,326.69	5,448.59	332,878.10
Insane Hospital.	Cherokee	649,030.29	2,858.25	646,177.04
Penitentiary.	Anamosa	219,418.62	9,206.17	210,212.45
Penitentiary.	Ft. Madison	193,910.35	96,080.95	97,829.40
School for Deaf.	Council Bluffs.	105,083.07	3,385.30	101,697.77
Soldiers' Orphans' Home.	Davenport	166,537.47	2,636.63	163,900.84
Soldiers' Home.	Marshalltown.	317,268.92	4,253.65	313,010.27
Total		\$3,409,202.23	\$ 163,553.12	\$ 3,245,644.11

III. DISBURSEMENTS OF REVENUE FROM THE TREASURY FOR THE STATE EDUCATIONAL INSTITUTIONS.

TABLE No. 209.

Showing Disbursements for the State University from the Various Funds for Biennial Period Ending June 30, 1903.

MONTH OF—	Support.*	Additional sup- port.†	Additional sup- port.‡	Repair and con- tingent.	Purchase of land.	Commencement and equip- ment of medi- cal building.	Total paid board of regents.	Total.
August 1901.	\$ 16,375.00	\$ 12,500.00	.....	.....	.....	.....	\$ 3,889.05	\$ 20,294.05
September	2,500.00	.....	.....	.....	.....	.....	.....	15,000.00
October	16,375.00	.....	.....	.....	.....	.....	.....	16,375.00
November	2,500.00	12,500.00	.....	.....	.....	.....	.....	15,000.00
December .....	.....	.....	.....	.....	.....	.....	.....	1,000.00
January 1902.	.....	.....	.....	.....	.....	.....	.....	31,375.00
February	18,875.00	12,500.00	.....	.....	.....	.....	.....	39,375.00
March .....	.....	.....	.....	.....	.....	.....	.....	15,000.00
April	16,375.00	12,500.00	.....	.....	.....	.....	.....	29,875.00
May	2,500.00	.....	.....	.....	.....	.....	.....	2,000.00
June .....	.....	.....	.....	.....	.....	.....	.....	29,875.00
July	16,375.00	12,500.00	.....	.....	.....	.....	.....	29,875.00
August	2,500.00	.....	.....	.....	.....	.....	.....	29,875.00
September	16,375.00	12,500.00	.....	.....	.....	.....	.....	32,500.00
October	2,500.00	.....	.....	.....	.....	.....	.....	16,375.00
November .....	.....	.....	.....	.....	.....	.....	.....	32,500.00
December .....	.....	.....	.....	.....	.....	.....	.....	16,375.00
January 1903.	16,375.00	12,500.00	.....	.....	.....	.....	.....	33,750.00
February	2,500.00	.....	.....	.....	.....	.....	.....	16,375.00
March .....	.....	.....	.....	.....	.....	.....	.....	35,000.00
April	16,375.00	12,500.00	.....	.....	.....	.....	.....	.....
May	2,500.00	.....	.....	.....	.....	.....	.....	.....
June .....	.....	.....	.....	.....	.....	.....	.....	.....
Total	\$151,000.00	\$100,000.00	\$35,000.00	\$10,000.00	\$23,000.00	\$50,000.00	\$ 3,889.05	\$ 372,896.05

* Code 2643, chapter 142, section 1, 27th. G. A. † Chapter 132, section 2, 28th G. A. ‡ Chapter 183, section 2, 29th G. A.

TABLE No. 210.

Showing Disbursements for the Iowa State College for Biennial Period, Ending June 30, 1903.

MONTH OF—	Improvement and repairs.	Support and current expense.	Purchase of live stock.	General engineering, hall.	Stock pavilion and barn.	Additional support.	Experiment station support.	Paid to trustees.	Total.
1901									
July.....		\$ 3,426.59	\$ 15.20	\$ 35.33	\$ 2.90				\$ 3,480.02
August.....		573.43	35.82						5,640.05
September.....				12,000.00				\$ 5,087.40	12,000.00
October.....		1,000.00	355.29	10,500.00					11,855.29
November.....	\$ 3,208.16	2,500.00		7,096.56					12,804.72
December.....	12,500.00	1,800.00	303.04						14,603.04
1902									
January.....	6,250.00								6,250.00
February.....		1,000.00	60.00						1,060.00
March.....		3,800.00							3,800.00
April.....	6,250.00								6,250.00
May.....		3,000.00		2,232.00					5,232.00
June.....		730.26	52.57	6,252.65	7.18				7,012.66
July.....	6,250.00	756.41	1,429.50	4,675.90	4,992.82	\$ 8,750.00	\$ 2,500.00		29,354.63
August.....		2,705.15		4,183.00					6,890.15
September.....		6,000.00		2,980.01					8,980.01
October.....	6,250.00	3,200.00	102.68			8,750.00			18,902.68
November.....		3,500.00							3,500.00
December.....		1,500.00	470.66						1,979.66
1903									
January.....	6,250.00	700.00	236.85			8,750.00	2,500.00		18,436.85
March.....		1,100.00	659.66	93.50					1,853.16
April.....	6,250.00					8,750.00	5,000.00		20,000.00
May.....			541.99						541.99
June.....									
Total.....	\$53,208.16	\$37,291.84	\$ 4,242.26	\$50,050.95	\$ 5,002.90	\$35,000.00	\$10,000.00	\$ 5,037.40	\$199,833.51

REPORT OF THE TREASURER OF STATE.

[No. 4

TABLE No. 211.

Showing Disbursements for the Iowa State Normal School for the Biennial Period Ending June 30, 1903.

MONTH OF—	Endowment.	Teachers.	Repair and contingent.	Military instruction.	Librarian and assistants and library.	Extension of heating plant, grading, paving streets, and use and benefit fund.	Summer term.	Extension of heating plant, additional boiler and heating capacity, boiler house, roof, extension water mains, firemen, etc.	Additional building and furnishings.	Totals.
1901.										
August.....					\$ 275.00	\$ 2,250.00	\$ 6,000.00			\$ 6,000.00
September.....		\$11,250.00	\$ 3,875.00							17,650.00
October.....				\$ 200.00						200.00
November.....									\$45,000.00	45,000.00
December.....	\$14,250.00		4,875.00	200.00	1,025.00					20,350.00
1902.										
February.....			750.00						5,000.00	5,750.00
March.....	7,125.00	5,250.00	2,250.00	200.00	275.00	750.00				15,850.00
April.....			1,500.00		275.00	7,073.29		\$ 1,098.06	10,000.00	19,944.35
May.....				200.00	750.00	6,750.00		2,000.00		9,700.00
June.....	7,175.00		2,250.00							9,425.00
July.....						1,750.00		6,500.00		8,250.00
August.....							7,000.00			7,000.00
September.....	7,075.00	4,125.00	4,250.00	200.00	1,250.00	2,000.00		2,000.00		20,900.00
October.....		1,875.00	1,250.00							4,625.00
December.....	7,125.00	4,125.00	3,500.00	200.00	500.00			1,500.00		15,450.00
1903.										
January.....		1,875.00	2,000.00							3,875.00
March.....	7,125.00	4,125.00	3,500.00	200.00	1,250.00					16,200.00
April.....		1,875.00	2,000.00	200.00	500.00					4,575.00
May.....	7,125.00		3,500.00			250.00				15,000.00
June.....		1,875.00	1,250.00			1,500.00				4,625.00
Totals.....	\$57,000.00	\$40,500.00	\$33,750.00	\$ 1,600.00	\$ 6,100.00	\$22,323.29	\$13,000.00	\$ 13,098.06	\$60,000.00	\$250,379.35
Paid trustees.....										2,910.70
Grand total.....										\$253,290.05

1903]

REPORT OF THE TREASURER OF STATE.

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DIVISION

Endowment and Interest Funds of the Iowa State
College of Agriculture and Mechanic
Arts, Ames, Iowa

ENDOWMENT FUND.

I. MORTGAGE BONDS.

TABLE No. 212.

Showing Mortgage Bonds Deposited with the Treasurer of State and Bonds Received by him During the Biennial Period Ending June 30, 1903.

1901.			
July	1.	Amount of bonds on hand.....	\$ 648,100.00
July	5.	New bond No. 831.....	3,500.00
October	18.	New bond No. 833.....	6,000.00
November	25.	New bond No. 832.....	3,500.00
November	25.	New bond No. 834.....	4,000.00
November	25.	New bond No. 835.....	2,500.00
November	25.	New bond No. 837.....	4,000.00
November	25.	New bond No. 838.....	2,000.00
November	25.	New bond No. 841.....	2,000.00 — 13,000.00
December	7.	New bond No. 843.....	4,000.00
December	7.	New bond No. 840.....	2,400.00 — 6,400.00
December	17.	New bond No. 836.....	990.00
December	17.	New bond No. 839.....	2,000.00 — 2,900.00
1902.			
January	16.	New bond No. 850.....	3,000.00
January	22.	New bond No. 845.....	4,000.00
January	22.	New bond No. 846.....	4,000.00
January	22.	New bond No. 853.....	7,000.00 — 15,000.00
January	24.	New bond No. 842.....	3,500.00
January	24.	New bond No. 849.....	2,500.00 — 6,000.00
January	27.	New bond No. 847.....	4,000.00
January	27.	New bond No. 848.....	1,000.00 — 5,000.00
February	4.	New bond No. 856.....	800.00
February	14.	New bond No. 855.....	7,000.00
February	18.	New bond No. 851.....	4,000.00
February	26.	New bond No. 861.....	4,000.00
March	10.	New bond No. 852.....	4,000.00
March	11.	New bond No. 858.....	3,500.00
March	13.	New bond No. 859.....	7,000.00
March	24.	New bond No. 854.....	4,000.00
March	24.	New bond No. 863.....	2,000.00
March	24.	New bond No. 866.....	2,500.00 — 8,500.00
March	26.	New bond No. 857.....	4,000.00
April	4.	New bond No. 864.....	4,000.00
June	19.	New bond No. 869.....	4,500.00

TABLE No. 212—CONTINUED.

1902.			
June	19.	New bond No. 870.....	\$ 5,500.00 — \$ 10,000.00
July	7.	New bond No. 867.....	7,000.00
July	8.	New bond No. 868.....	1,200.00
November	26.	New bond No. 871.....	1,400.00
November	26.	New bond No. 872.....	1,500.00 — 2,900.00
December	20.	New bond No. 873.....	3,500.00
1903.			
January	8.	New bond No. 879.....	1,500.00
January	13.	New bond No. 876.....	1,600.00
January	20.	New bond No. 878.....	3,500.00
January	20.	New bond No. 880.....	2,500.00 — 6,000.00
January	26.	New bond No. 874.....	1,000.00
January	26.	New bond No. 877.....	4,000.00 — 5,000.00
January	28.	New bond No. 875.....	1,800.00
March	3.	New bond No. 881.....	3,500.00
March	3.	New bond No. 882.....	3,000.00
March	3.	New bond No. 886.....	3,500.00 — 10,000.00
March	11.	New bond No. 887.....	4,000.00
April	7.	New bond No. 884.....	5,000.00
April	20.	New bond No. 888.....	2,000.00
April	20.	New bond No. 891.....	4,000.00 — 6,000.00
May	8.	New bond No. 893.....	2,000.00
May	18.	New bond No. 892.....	1,500.00
May	22.	New bond No. 885.....	5,000.00
June	1.	New bond No. 894.....	2,500.00
Total.....			\$ 897,200.00

TABLE No. 213.

Showing Payment of Mortgage Bonds and Bonds Sent the Financial Agent
for Foreclosure During the Biennial Period Ending June 30, 1903.

1901.			
September 12.	Bond No. 470, redeemed.....	\$ 1,000.00	
September 24.	Bond No. 625, redeemed.....	1,600.00	
September 25.	Bond No. 431, redeemed.....	\$ 2,500.00	
September 25.	Bond No. 509, redeemed.....	650.00—	3,150.00
September 26.	Bond No. 600, redeemed.....	1,600.00	
September 26.	Bond No. 601, redeemed.....	1,200.00	
September 26.	Bond No. 632, redeemed.....	600.00—	3,800.00
September 30.	Bond No. 471, redeemed.....	1,000.00	
September 30.	Bond No. 545, redeemed.....	1,500.00	
September 30.	Bond No. 604, redeemed.....	700.00	
September 30.	Bond No. 628, redeemed.....	3,500.00	
September 30.	Bond No. 603, redeemed.....	800.00—	7,500.00
October 1.	Bond No. 191, redeemed.....	1,000.00	
October 1.	Bond No. 618, redeemed.....	1,000.00	
October 1.	Bond No. 582, redeemed.....	2,000.00—	4,000.00
October 2.	Bond No. 434, redeemed.....		1,000.00
October 8.	Bond No. 619, redeemed.....		2,200.00
November 2.	Bond No. 627, redeemed.....		3,000.00
November 22.	Bond No. 211, redeemed.....	900.00	
December 18.	Bond No. 646, part payment.....		1,000.00
December 23.	Bond No. 617, redeemed.....		300.00
December 26.	Bond No. 512, redeemed.....	600.00	
December 26.	Bond No. 631, redeemed.....	2,000.00	
December 26.	Bond No. 735, part payment.....	500.00—	3,100.00
December 28.	Bond No. 687, redeemed.....		6,000.00
December 30.	Bond No. 368, part payment.....	200.00	
December 30.	Bond No. 733, part payment.....	1,400.00—	1,600.00
December 31.	Bond No. 460, redeemed.....	500.00	
December 31.	Bond No. 467, redeemed.....	800.00—	1,300.00
1902.			
January 2.	Bond No. 453, redeemed.....	1,000.00	
January 2.	Bond No. 465, redeemed.....	800.00	
January 2.	Bond No. 557, redeemed.....	1,000.00	
January 2.	Bond No. 621, redeemed.....	2,600.00	
January 2.	Bond No. 635, redeemed.....	4,000.00	
January 2.	Bond No. 691, redeemed.....	2,500.00	
January 2.	Bond No. 703, redeemed.....	6,000.00	
January 2.	Bond No. 708, redeemed.....	8,000.00	
January 2.	Bond No. 697, part payment.....	3,000.00—	23,900.00
January 3.	Bond No. 683, redeemed.....	7,000.00	
January 3.	Bond No. 704, redeemed.....	6,500.00—	13,500.00
January 4.	Bond No. 701, redeemed.....		6,000.00
January 7.	Bond No. 697, balance redeemed.....		4,000.00
February 18.	Bond No. 634, redeemed.....	2,200.00	
February 18.	Bond No. 679, redeemed.....	1,600.00—	3,800.00
March 1.	Bond No. 622, redeemed.....		2,300.00
March 5.	Bond No. 594, redeemed.....		1,600.00
March 14.	Bond No. 629, redeemed.....		4,000.00
June 13.	Bond No. 541, sent W. A. Helsell, financial agent for foreclosure.....		1,600.00
September 26.	Bond No. 499, sent W. A. Helsell, financial agent for foreclosure.....		800.00

TABLE No. 213—CONTINUED.

1902.			
October 1.	Bond No. 135, sent W. A. Helsell, financial agent for foreclosure.....	\$ 600.00	
October 2.	Bond No. 484, sent W. A. Helsell, financial agent for foreclosure.....	600.00	
December 11.	Bond No. 645, sent W. A. Helsell, financial agent for foreclosure.....	\$ 1,800.00	
December 11.	Bond No. 758, part payment.....	500.00—	2,300.00
December 15.	Bond No. 546, redeemed.....		1,200.00
December 17.	Bond No. 719, redeemed.....		4,000.00
December 22.	Bond No. 519, redeemed.....		1,600.00
December 23.	Bond No. 497, part payment.....	1,000.00	
December 23.	Bond No. 736, part payment.....	100.00—	1,100.00
December 26.	Bond No. 753, part payment.....		500.00
December 29.	Bond No. 646, redeemed.....	700.00	
December 29.	Bond No. 698, redeemed.....	1,000.00	
December 29.	Bond No. 720, part payment.....	1,000.00	
December 29.	Bond No. 785, part payment.....	800.00—	3,500.00
December 30.	Bond No. 640, redeemed.....		4,000.00
1903.			
January 2.	Bond No. 638, redeemed.....	3,500.00	
January 2.	Bond No. 800, redeemed.....	2,500.00	
January 2.	Bond No. 784, redeemed.....	3,500.00	
January 2.	Bond No. 724, redeemed.....	2,500.00	
January 2.	Bond No. 642, redeemed.....	1,600.00	
January 2.	Bond No. 637, redeemed.....	2,000.00	
January 2.	Bond No. 521, redeemed.....	1,000.00	
January 2.	Bond No. 497, redeemed.....	1,000.00	
January 2.	Bond No. 706, part payment.....	200.00	
January 2.	Bond No. 745, part payment.....	1,500.00—	19,300.00
January 3.	Bond No. 714, redeemed.....		2,000.00
January 9.	Bond No. 598, redeemed.....	2,000.00	
January 9.	Bond No. 636, redeemed.....	1,800.00	
January 9.	Bond No. 789, redeemed.....	2,500.00—	6,300.00
January 17.	Bond No. 747, redeemed.....		2,500.00
January 27.	Bond No. 835, redeemed.....		2,500.00
February 9.	Bond No. 549, redeemed.....		1,200.00
March 2.	Bond No. 722, redeemed.....		3,500.00
March 18.	Bond No. 775, redeemed.....		3,000.00
April 6.	Bond No. 495, redeemed.....		3,000.00
June 30.	Bonds on hand.....		626,450.00
Total.....			\$ 837,200.00

II. ENDOWMENT CASH.

TABLE No. 214.

Showing Receipts of Endowment Fund, being Payments of Principal of Mortgage Bonds and Additional Endowment Received for the Biennial Period Ending June 30, 1903.

1901		
July	1. Balance on hand.....	\$ 1,135.89
September	5. Cash from Herman Knapp, treasurer.....	400.00
September	12. Cash from bonds paid.....	1,100.00
September	24. Cash from bonds paid.....	1,000.00
September	25. Cash from bonds paid.....	3,150.00
September	29. Cash from bonds paid.....	3,800.00
September	30. Cash from bonds paid.....	7,500.00
October	1. Cash from bonds paid.....	4,000.00
October	2. Cash from bonds paid.....	1,000.00
October	5. Cash from Herman Knapp, treasurer.....	2,000.00
October	8. Cash from bonds paid.....	2,200.00
November	2. Cash from bonds paid.....	3,000.00
November	22. Cash from bonds paid.....	900.00
December	18. Cash from bonds paid.....	1,000.00
December	23. Cash from bonds paid.....	300.00
December	28. Cash from bonds paid.....	3,100.00
December	27. Cash from Herman Knapp, treasurer.....	800.00
December	28. Cash from bonds paid.....	6,000.00
December	30. Cash from bonds paid.....	1,600.00
December	31. Cash from bonds paid.....	1,300.00
1902		
January	2. Cash from bonds paid.....	28,500.00
January	3. Cash from bonds paid.....	13,500.00
January	4. Cash from bonds paid.....	8,000.00
January	7. Cash from bonds paid.....	4,000.00
January	14. Cash from Herman Knapp, treasurer.....	2,000.00
January	22. Cash from Herman Knapp, treasurer.....	160.00
January	29. Cash from Herman Knapp, treasurer.....	500.00
February	18. Cash from bonds paid.....	5,300.00
March	1. Cash from bonds paid.....	2,300.00
March	5. Cash from bonds paid.....	1,000.00
March	14. Cash from bonds paid.....	4,000.00
March	20. Cash from Herman Knapp, treasurer.....	3,400.00
March	29. Cash from Herman Knapp, treasurer.....	1,020.00
April	17. Cash from Herman Knapp, treasurer.....	2,600.00
June	18. Cash from Herman Knapp, treasurer.....	1,500.00
August	6. Cash from bonds paid.....	1,600.00
September	20. Cash from bonds paid.....	800.00

TABLE No. 214—CONTINUED.

1901		
October	1. Cash from bonds paid.....	\$ 600.00
October	2. Cash from bonds paid.....	600.00
October	14. Cash from Herman Knapp, treasurer.....	900.00
December	11. Cash from bonds paid.....	2,300.00
December	15. Cash from bonds paid.....	1,200.00
December	15. Cash from Herman Knapp, treasurer.....	680.00
December	17. Cash from bonds paid.....	4,000.00
December	22. Cash from bonds paid.....	1,000.00
December	23. Cash from bonds paid.....	1,100.00
December	26. Cash from bonds paid.....	500.00
December	29. Cash from bonds paid.....	3,500.00
December	30. Cash from bonds paid.....	4,000.00
1903		
January	2. Cash from bonds paid.....	19,800.00
January	3. Cash from bonds paid.....	2,000.00
January	9. Cash from bonds paid.....	6,800.00
January	17. Cash from bonds paid.....	2,500.00
January	27. Cash from bonds paid.....	2,500.00
February	9. Cash from bonds paid.....	1,200.00
March	2. Cash from bonds paid.....	3,300.00
March	12. Cash from Herman Knapp, treasurer.....	800.00
March	18. Cash from bonds paid.....	3,000.00
April	6. Cash from bonds paid.....	3,000.00
Total		\$ 189,005.89

TABLE No. 215.

Showing Disbursements of Endowment Fund to the Financial Agent of the College for the Biennial Period Ending June 30, 1903, together with Balance in the Treasury.

1901.			
September	26.	Cash paid W. A. Helsell, financial agent.....	\$ 3,900.00
October	2.	Cash paid W. A. Helsell, financial agent.....	9,500.00
October	28.	Cash paid W. A. Helsell, financial agent.....	6,500.00
November	22.	Cash paid W. A. Helsell, financial agent.....	9,000.00
December	2.	Cash paid W. A. Helsell, financial agent.....	2,800.00
1902.			
January	3.	Cash paid W. A. Helsell, financial agent.....	8,000.00
January	6.	Cash paid W. A. Helsell, financial agent.....	5,500.00
January	7.	Cash paid W. A. Helsell, financial agent.....	13,000.00
January	21.	Cash paid W. A. Helsell, financial agent.....	8,000.00
January	23.	Cash paid W. A. Helsell, financial agent.....	4,000.00
January	28.	Cash paid W. A. Helsell, financial agent.....	7,000.00
February	18.	Cash paid W. A. Helsell, financial agent.....	8,800.00
February	24.	Cash paid W. A. Helsell, financial agent.....	10,500.00
March	1.	Cash paid W. A. Helsell, financial agent.....	4,000.00
March	25.	Cash paid W. A. Helsell, financial agent.....	8,500.00
April	14.	Cash paid W. A. Helsell, financial agent.....	4,000.00
April	26.	Cash paid W. A. Helsell, financial agent.....	7,600.00
June	20.	Cash paid W. A. Helsell, financial agent.....	1,500.00
October	11.	Cash paid W. A. Helsell, financial agent.....	3,600.00
November	29.	Cash paid W. A. Helsell, financial agent.....	900.00
December	11.	Cash paid W. A. Helsell, financial agent.....	1,800.00
December	27.	Cash paid W. A. Helsell, financial agent.....	5,200.00
1903.			
January	9.	Cash paid W. A. Helsell, financial agent.....	8,000.00
January	12.	Cash paid W. A. Helsell, financial agent.....	3,800.00
January	20.	Cash paid W. A. Helsell, financial agent.....	5,600.00
February	11.	Cash paid W. A. Helsell, financial agent.....	8,100.00
March	3.	Cash paid W. A. Helsell, financial agent.....	7,400.00
March	16.	Cash paid W. A. Helsell, financial agent.....	9,000.00
March	21.	Cash paid W. A. Helsell, financial agent.....	7,000.00
March	30.	Cash paid W. A. Helsell, financial agent.....	3,300.00
April	22.	Cash paid W. A. Helsell, financial agent.....	3,800.00
June	30.	Cash balance.....	5.89
Total.....			\$ 189,605.89

III. INTEREST FUND.

TABLE No. 216.

Showing Receipts and Disbursements of Interest Received from Mortgage Bonds for the Biennial Period Ending June 30, 1903.

RECEIPTS.

1901.	1.	Balance on hand.....	\$ 1,883.25
July	30.	Interest collected during September.....	3,219.44
September	31.	Interest collected during October.....	1,157.20
October	30.	Interest collected during November.....	249.35
November	31.	Interest collected during December.....	14,416.76
December			
1902.	31.	Interest collected during January.....	15,151.79
January	28.	Interest collected during February.....	890.69
February	31.	Interest collected during March.....	804.49
March	30.	Interest collected during April.....	336.52
April	31.	Interest collected during May.....	74.40
May	30.	Interest collected during August.....	388.96
August	30.	Interest collected during September.....	1,414.00
September	30.	Interest collected during October.....	950.75
October	31.	Interest collected during December.....	15,781.68
December			
1903.	31.	Interest collected during January.....	14,957.94
January	28.	Interest collected during February.....	700.51
February	31.	Interest collected during March.....	1,205.68
March	30.	Interest collected during April.....	473.40
April	31.	Interest collected during May.....	220.08
May			
Total.....			\$ 74,241.04

DISBURSEMENTS.

1901.	11.	Paid Herman Knapp, Treasurer.....	\$ 1,883.25
July			
1902.	8.	Paid Herman Knapp, Treasurer.....	10,000.00
January	14.	Paid Herman Knapp, Treasurer.....	20,000.00
May	15.	Paid Herman Knapp, Treasurer.....	6,294.54
June	9.	Paid Herman Knapp, Treasurer.....	2,733.71
December			
1903.	16.	Paid Herman Knapp, Treasurer.....	10,000.00
March	5.	Paid Herman Knapp, Treasurer.....	15,000.00
June	27.	Paid Herman Knapp, Treasurer.....	8,839.54
June			

Total..... \$ 74,241.04

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SPECIAL FUNDS

Special University Tax

Special State College Tax

Special State Normal School Tax

TABLE No. 217.

Showing Receipts and Disbursements of the Special University Tax.

[In accordance with Chapter 97, Acts of the Twenty-eighth General Assembly and Chapter 171, Acts of the Twenty-ninth General Assembly.]

RECEIPTS.

July 1, 1901. Balance on hand..... \$ 1,518.47

1901	1903		
July 1 to June 30.	Adair county.....	974.09	
July 1 to June 30.	Adams county.....	833.93	
July 1 to June 30.	Appanoose county.....	914.44	
July 1 to June 30.	Audubon county.....	1,082.10	
July 1 to June 30.	Benton county.....	893.58	
July 1 to June 30.	Benton county.....	2,147.90	
July 1 to June 30.	Black Hawk county.....	2,434.47	
July 1 to June 30.	Boone county.....	1,543.92	
July 1 to June 30.	Bremer county.....	1,133.00	
July 1 to June 30.	Buchanan county.....	1,409.56	
July 1 to June 30.	Buena Vista county.....	1,273.65	
July 1 to June 30.	Butler county.....	1,402.01	
July 1 to June 30.	Calhoun county.....	1,240.85	
July 1 to June 30.	Carroll county.....	1,330.44	
July 1 to June 30.	Cass county.....	1,410.63	
July 1 to June 30.	Cedar county.....	1,870.06	
July 1 to June 30.	Cerro Gordo county.....	1,509.00	
July 1 to June 30.	Cherokee county.....	1,250.63	
July 1 to June 30.	Chickasaw county.....	1,002.89	
July 1 to June 30.	Clarke county.....	798.23	
July 1 to June 30.	Clay county.....	1,016.96	
July 1 to June 30.	Clayton county.....	1,710.32	
July 1 to June 30.	Clinton county.....	2,742.50	
July 1 to June 30.	Crawford county.....	1,543.94	
July 1 to June 30.	Dallas county.....	1,648.34	
July 1 to June 30.	Davis county.....	875.44	
July 1 to June 30.	Decatur county.....	948.50	
July 1 to June 30.	Delaware county.....	1,450.51	
July 1 to June 30.	Des Moines county.....	1,950.11	
July 1 to June 30.	Dickinson county.....	822.99	
July 1 to June 30.	Dubuque county.....	3,532.05	
July 1 to June 30.	Emmet county.....	691.50	
July 1 to June 30.	Fayette county.....	1,609.44	
July 1 to June 30.	Floyd county.....	1,214.00	
July 1 to June 30.	Franklin county.....	1,246.82	
July 1 to June 30.	Fremont county.....	1,195.17	
July 1 to June 30.	Greene county.....	1,300.43	
July 1 to June 30.	Grundy county.....	1,280.93	
July 1 to June 30.	Guthrie county.....	1,198.50	
July 1 to June 30.	Hamilton county.....	1,897.13	
July 1 to June 30.	Hancock county.....	898.15	
July 1 to June 30.	Hardin county.....	1,659.30	
July 1 to June 30.	Harrison county.....	1,494.50	
July 1 to June 30.	Henry county.....	1,371.38	
July 1 to June 30.	Howard county.....	953.92	
July 1 to June 30.	Humboldt county.....	914.76	
July 1 to June 30.	Ida county.....	877.05	
July 1 to June 30.	Iowa county.....	1,344.15	

TABLE No. 217—CONTINUED.

1901	1903		
July 1 to June 30.	Jackson county.....	\$ 1,393.51	
July 1 to June 30.	Jasper county.....	2,113.44	
July 1 to June 30.	Jefferson county.....	1,198.07	
July 1 to June 30.	Johnson county.....	2,070.87	
July 1 to June 30.	Jones county.....	1,702.88	
July 1 to June 30.	Kearney county.....	1,253.88	
July 1 to June 30.	Keokuk county.....	1,531.75	
July 1 to June 30.	Keosau county.....	2,038.17	
July 1 to June 30.	Lee county.....	8,886.52	
July 1 to June 30.	Linn county.....	974.58	
July 1 to June 30.	Louis county.....	885.61	
July 1 to June 30.	Lucas county.....	1,037.93	
July 1 to June 30.	Lyon county.....	1,047.93	
July 1 to June 30.	Madison county.....	1,788.17	
July 1 to June 30.	Mahaska county.....	1,454.79	
July 1 to June 30.	Marion county.....	1,911.69	
July 1 to June 30.	Marshall county.....	1,255.45	
July 1 to June 30.	Mills county.....	1,027.11	
July 1 to June 30.	Mitchell county.....	1,069.88	
July 1 to June 30.	Monona county.....	867.62	
July 1 to June 30.	Monroe county.....	1,218.09	
July 1 to June 30.	Montgomery county.....	1,788.86	
July 1 to June 30.	Muscatine county.....	1,204.98	
July 1 to June 30.	O'Brien county.....	875.13	
July 1 to June 30.	Oscola county.....	1,533.24	
July 1 to June 30.	Page county.....	858.45	
July 1 to June 30.	Palo Alto county.....	1,701.21	
July 1 to June 30.	Plymouth county.....	1,100.83	
July 1 to June 30.	Pocahontas county.....	4,928.04	
July 1 to June 30.	Polk county.....	3,304.30	
July 1 to June 30.	Pottawattamie county.....	1,570.19	
July 1 to June 30.	Puwesshat county.....	969.53	
July 1 to June 30.	Ringgold county.....	1,338.71	
July 1 to June 30.	Sac county.....	4,071.39	
July 1 to June 30.	Scott county.....	1,227.51	
July 1 to June 30.	Shelby county.....	1,902.16	
July 1 to June 30.	Sioux county.....	1,621.33	
July 1 to June 30.	Story county.....	1,993.92	
July 1 to June 30.	Tama county.....	1,107.86	
July 1 to June 30.	Taylor county.....	1,016.34	
July 1 to June 30.	Union county.....	1,008.37	
July 1 to June 30.	Van Buren county.....	1,531.61	
July 1 to June 30.	Wapello county.....	1,855.35	
July 1 to June 30.	Warren county.....	1,030.14	
July 1 to June 30.	Washington county.....	1,045.48	
July 1 to June 30.	Wayne county.....	1,823.19	
July 1 to June 30.	Webster county.....	957.70	
July 1 to June 30.	Winnebago county.....	1,626.48	
July 1 to June 30.	Winneshek county.....	2,800.23	
July 1 to June 30.	Woodbury county.....	715.25	
July 1 to June 30.	Worth county.....	1,160.14	
July 1 to June 30.	Wright county.....		

Total.....

\$ 147,219.53

TABLE No. 217—CONTINUED.

DISBURSEMENTS.

November 16, 1901.	State auditor's warrant redeemed.....	\$ 20,000.00
February 12, 1902.	State auditor's warrant redeemed.....	5,275.00
July 12, 1902.	State auditor's warrant redeemed.....	20,000.00
November 6, 1902.	State auditor's warrant redeemed.....	13,100.00
December 30, 1902.	State auditor's warrant redeemed.....	16,000.00
January 30, 1903.	State auditor's warrant redeemed.....	3,000.00
May 1, 1903.	State auditor's warrant redeemed.....	25,000.00
May 29, 1903.	State auditor's warrant redeemed.....	27,900.00
June 23, 1903.	State auditor's warrant redeemed.....	13,000.00
June 30, 1903.	Balance on hand	3,938.53

Total \$ 147,213.53

TABLE No. 218.

Showing Receipts and Disbursements of the Special Iowa State College Tax.

[In accordance with Chapter 99, Acts of the Twenty-eighth General Assembly, and Chapter 172 of the Twenty-ninth General Assembly.]

RECEIPTS.

July 1, 1901.	Balance on hand.....	\$ 30,498.91
1901.	1903.	
July 1 to June 30.	Adair county	957.16
July 1 to June 30.	Adams county	827.81
July 1 to June 30.	Allamakee county	896.70
July 1 to June 30.	Appanoose county.....	1,071.26
July 1 to June 30.	Audubon county.....	893.18
July 1 to June 30.	Benton county.....	2,146.72
July 1 to June 30.	Black Hawk county	2,349.46
July 1 to June 30.	Boone county.....	1,533.47
July 1 to June 30.	Bremer county.....	1,114.94
July 1 to June 30.	Buchanan county.....	1,481.53
July 1 to June 30.	Buena Vista county.....	1,254.77
July 1 to June 30.	Butler county	1,368.03
July 1 to June 30.	Calhoun county	1,228.54
July 1 to June 30.	Carroll county	1,331.30
July 1 to June 30.	Cass county	1,408.34
July 1 to June 30.	Cedar county	1,854.48
July 1 to June 30.	Cerro Gordo county.....	1,487.45
July 1 to June 30.	Cherokee county.....	1,247.67
July 1 to June 30.	Chickasaw county.....	988.20
July 1 to June 30.	Clarke county	796.00
July 1 to June 30.	Clay county	1,016.96
July 1 to June 30.	Clayton county.....	1,679.62
July 1 to June 30.	Clinton county.....	2,701.44
July 1 to June 30.	Crawford county.....	1,538.72
July 1 to June 30.	Dallas county	1,638.93
July 1 to June 30.	Davis county	874.78
July 1 to June 30.	Decatur county	947.18
July 1 to June 30.	Delaware county	1,420.80
July 1 to June 30.	Des Moines county.....	1,833.16
July 1 to June 30.	Dickinson county.....	591.21
July 1 to June 30.	Dubuque county.....	3,346.21
July 1 to June 30.	Emmet county	635.02
July 1 to June 30.	Fayette county	1,665.88
July 1 to June 30.	Floyd county	1,199.74
July 1 to June 30.	Franklin county.....	1,246.93
July 1 to June 30.	Fremont county.....	1,191.23
July 1 to June 30.	Greene county	1,289.07
July 1 to June 30.	Grundy county	1,289.05
July 1 to June 30.	Guthrie county.....	1,198.50
July 1 to June 30.	Hamilton county.....	1,390.27
July 1 to June 30.	Hancock county	896.95
July 1 to June 30.	Hardin county	1,615.88
July 1 to June 30.	Harrison county.....	1,477.73
July 1 to June 30.	Henry county.....	1,259.82
July 1 to June 30.	Howard county.....	937.10
July 1 to June 30.	Humboldt county.....	903.67
July 1 to June 30.	Ida county.....	874.81
July 1 to June 30.	Iowa county.....	1,341.24
July 1 to June 30.	Jackson county.....	1,364.75

TABLE No. 218—CONTINUED.

1901	1903		
July 1 to June 30.	Jasper county.....	\$	2,007.90
July 1 to June 30.	Jefferson county.....		1,128.53
July 1 to June 30.	Johnson county.....		2,000.64
July 1 to June 30.	Jones county.....		1,999.74
July 1 to June 30.	Keokuk county.....		1,254.02
July 1 to June 30.	Kossuth county.....		1,582.47
July 1 to June 30.	Lee county.....		2,045.27
July 1 to June 30.	Linn county.....		3,338.77
July 1 to June 30.	Lodola county.....		964.90
July 1 to June 30.	Lucas county.....		881.43
July 1 to June 30.	Lyon county.....		1,030.92
July 1 to June 30.	Madison county.....		1,040.86
July 1 to June 30.	Mahaska county.....		1,763.96
July 1 to June 30.	Marion county.....		1,434.43
July 1 to June 30.	Marshall county.....		1,903.83
July 1 to June 30.	Mills county.....		1,253.96
July 1 to June 30.	Mitchell county.....		1,024.50
July 1 to June 30.	Monona county.....		1,070.63
July 1 to June 30.	Monroe county.....		867.06
July 1 to June 30.	Montgomery county.....		1,199.28
July 1 to June 30.	Muscatine county.....		1,782.16
July 1 to June 30.	O'Brien county.....		1,201.88
July 1 to June 30.	Osceola county.....		574.88
July 1 to June 30.	Page county.....		1,320.06
July 1 to June 30.	Palo Alto county.....		843.69
July 1 to June 30.	Plymouth county.....		1,068.33
July 1 to June 30.	Pocahontas county.....		1,090.35
July 1 to June 30.	Polk county.....		4,826.07
July 1 to June 30.	Pottawattamie county.....		3,320.09
July 1 to June 30.	Poweshiek county.....		1,556.90
July 1 to June 30.	Ringgold county.....		968.43
July 1 to June 30.	Sac county.....		1,323.91
July 1 to June 30.	Scott county.....		9,884.50
July 1 to June 30.	Shelby county.....		1,207.05
July 1 to June 30.	Sioux county.....		1,844.47
July 1 to June 30.	Story county.....		1,605.38
July 1 to June 30.	Tama county.....		1,962.90
July 1 to June 30.	Taylor county.....		1,104.73
July 1 to June 30.	Union county.....		1,008.96
July 1 to June 30.	Van Buren county.....		969.90
July 1 to June 30.	Wapello county.....		1,406.53
July 1 to June 30.	Warren county.....		1,578.71
July 1 to June 30.	Washington county.....		1,660.49
July 1 to June 30.	Wayne county.....		1,047.56
July 1 to June 30.	Webster county.....		1,811.58
July 1 to June 30.	Winnebago county.....		690.71
July 1 to June 30.	Winnebush county.....		1,564.11
July 1 to June 30.	Woodbury county.....		2,809.23
July 1 to June 30.	Worth county.....		709.00
July 1 to June 30.	Wright county.....		1,154.30

Total.....

\$ 174,493.52

TABLE No. 218—CONTINUED.

DISBURSEMENTS.

1901.			
November 27	State auditor's warrants redeemed.....	\$	3,500.00
December 7.	State auditor's warrants redeemed.....		9,287.00
1902.			
January 13.	State auditor's warrants redeemed.....		9,000.00
February 8.	State auditor's warrants redeemed.....		10,600.00
March 11.	State auditor's warrants redeemed.....		10,100.00
April 11.	State auditor's warrants redeemed.....		5,500.00
June 28.	State auditor's warrants redeemed.....		51.63
August 8.	State auditor's warrants redeemed.....		345.00
August 23.	State auditor's warrants redeemed.....		6,962.40
September 15.	State auditor's warrants redeemed.....		6,700.00
October 22.	State auditor's warrants redeemed.....		9,500.00
November 17.	State auditor's warrants redeemed.....		2,700.00
December 18.	State auditor's warrants redeemed.....		3,500.00
1903.			
January 7.	State auditor's warrants redeemed.....		4,000.00
January 30.	State auditor's warrants redeemed.....		4,500.00
February 18.	State auditor's warrants redeemed.....		1,500.00
March 18.	State auditor's warrants redeemed.....		2,100.00
April 10.	State auditor's warrants redeemed.....		25,000.00
May 9.	State auditor's warrants redeemed.....		23,415.85
May 12.	State auditor's warrants redeemed.....		3,000.00
June 2 and 3.	State auditor's warrants redeemed.....		1,000.00
June 18.	State auditor's warrants redeemed.....		1,500.00
June 30.	Balance on hand.....		30,701.04

Total.....

174,493.52

TABLE No. 219.

Showing Receipts and Disbursements of the Special Iowa State Normal Tax.

[In accordance with chapter 117, Acts of Twenty-ninth General Assembly.]

RECEIPTS.

1901	1903		
July 1 to June 30.	Adair county	\$ 205.12	
July 1 to June 30.	Adams county	176.94	
July 1 to June 30.	Allamakee county	213.48	
July 1 to June 30.	Appanoose county	225.03	
July 1 to June 30.	Arden county	185.21	
July 1 to June 30.	Benton county	511.40	
July 1 to June 30.	Black Hawk county	537.12	
July 1 to June 30.	Boone county	335.49	
July 1 to June 30.	Bremer county	261.09	
July 1 to June 30.	Buchanan county	297.96	
July 1 to June 30.	Buena Vista county	240.07	
July 1 to June 30.	Butler county	322.33	
July 1 to June 30.	Calhoun county	276.54	
July 1 to June 30.	Carroll county	290.06	
July 1 to June 30.	Cass county	308.90	
July 1 to June 30.	Cedar county	434.52	
July 1 to June 30.	Cerro Gordo county	326.50	
July 1 to June 30.	Cherokee county	275.92	
July 1 to June 30.	Chickasaw county	220.22	
July 1 to June 30.	Clarke county	179.23	
July 1 to June 30.	Clay county	227.07	
July 1 to June 30.	Clayton county	423.55	
July 1 to June 30.	Clinton county	650.50	
July 1 to June 30.	Crawford county	387.85	
July 1 to June 30.	Dallas county	395.32	
July 1 to June 30.	Davis county	194.24	
July 1 to June 30.	Decatur county	214.77	
July 1 to June 30.	Delaware county	334.01	
July 1 to June 30.	Des Moines county	465.29	
July 1 to June 30.	Dickinson county	134.34	
July 1 to June 30.	Dubuque county	640.92	
July 1 to June 30.	Emmet county	148.19	
July 1 to June 30.	Fayette county	393.40	
July 1 to June 30.	Floyd county	262.80	
July 1 to June 30.	Franklin county	282.10	
July 1 to June 30.	Frederick county	270.32	
July 1 to June 30.	Greene county	234.55	
July 1 to June 30.	Grundy county	387.25	
July 1 to June 30.	Guthrie county	265.83	
July 1 to June 30.	Hamilton county	403.55	
July 1 to June 30.	Hancock county	298.56	
July 1 to June 30.	Hardin county	569.49	
July 1 to June 30.	Harrison county	340.30	
July 1 to June 30.	Henry county	286.17	
July 1 to June 30.	Howard county	197.30	
July 1 to June 30.	Humboldt county	195.11	
July 1 to June 30.	Ida county	180.73	
July 1 to June 30.	Iowa county	265.55	
July 1 to June 30.	Jackson county	387.48	
July 1 to June 30.	Jasper county	477.64	

TABLE No. 219—CONTINUED.

1901.	1903.		
July 1 to June 30.	Jefferson county	\$ 253.31	
July 1 to June 30.	Johnson county	408.93	
July 1 to June 30.	Jones county	408.78	
July 1 to June 30.	Keokuk county	195.11	
July 1 to June 30.	Kossuth county	342.88	
July 1 to June 30.	Lee county	426.72	
July 1 to June 30.	Linn county	798.34	
July 1 to June 30.	Louis county	373.94	
July 1 to June 30.	Lucas county	184.39	
July 1 to June 30.	Lyon county	218.40	
July 1 to June 30.	Madison county	230.30	
July 1 to June 30.	Mahaska county	381.68	
July 1 to June 30.	Marion county	340.38	
July 1 to June 30.	Marshall county	417.46	
July 1 to June 30.	Mills county	287.59	
July 1 to June 30.	Mitchell county	226.06	
July 1 to June 30.	Monona county	240.00	
July 1 to June 30.	Monroe county	198.66	
July 1 to June 30.	Montgomery county	255.01	
July 1 to June 30.	Muscatine county	380.21	
July 1 to June 30.	O'Brien county	275.00	
July 1 to June 30.	Osceola county	126.21	
July 1 to June 30.	Page county	437.86	
July 1 to June 30.	Palo Alto county	180.57	
July 1 to June 30.	Plymouth county	394.26	
July 1 to June 30.	Pocahontas county	344.34	
July 1 to June 30.	Polk county	982.31	
July 1 to June 30.	Pottawattamie county	749.44	
July 1 to June 30.	Poweshiek county	359.70	
July 1 to June 30.	Ringgold county	198.49	
July 1 to June 30.	Sac county	250.01	
July 1 to June 30.	Scott county	980.32	
July 1 to June 30.	Shelby county	293.16	
July 1 to June 30.	Sioux county	431.08	
July 1 to June 30.	Story county	369.23	
July 1 to June 30.	Tama county	438.33	
July 1 to June 30.	Taylor county	247.29	
July 1 to June 30.	Union county	211.91	
July 1 to June 30.	Van Buren county	223.83	
July 1 to June 30.	Wapello county	323.13	
July 1 to June 30.	Warren county	315.29	
July 1 to June 30.	Washington county	390.11	
July 1 to June 30.	Wayne county	221.72	
July 1 to June 30.	Weaver county	388.89	
July 1 to June 30.	Winnebago county	133.60	
July 1 to June 30.	Winneshek county	341.60	
July 1 to June 30.	Woodbury county	623.53	
July 1 to June 30.	Worth county	100.30	
July 1 to June 30.	Wright county	261.95	

Total.....

\$2,645.78

DISBURSEMENTS.

1903		
April 25.	State auditor's warrants redeemed	8,000.00
June 18.	State auditor's warrants redeemed	13,000.00
June 30.	Balance on hand	16,645.78

Total.....

\$ 32,645.78

DIVISION

Comparative Statistical Tables

TABLE No. 220.

Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1895-97 so far as Relates to Receipts of General Revenue, the Issue of Warrants against the same, and the Disbursements of General Revenue in the Redemption of Warrants.

[Treasury Balance July 1, 1895, \$312,854.41.]

YEAR.	REVENUE COLLECTIONS.	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARRANTS ENDORSED.
1895.				
July	\$ 36,636.53	\$ 203,117.64	\$ 209,208.07	.....
August	59,497.08	113,302.98	109,786.62	.....
September	82,354.95	139,715.17	137,706.13	.....
Quarter	\$ 178,488.56	\$ 461,135.79	\$ 456,700.82	.....
October	437,865.53	289,253.21	339,088.51	.....
November	181,683.02	156,492.01	146,885.04	.....
December	94,542.02	129,511.43	140,187.03	.....
Quarter	\$ 604,090.57	\$ 575,256.65	\$ 626,160.58	.....
1896.				
January	146,563.41	158,007.30	154,736.60	.....
February	147,938.89	184,216.43	175,187.09	.....
March	135,035.99	146,097.53	139,648.12	.....
Quarter	\$ 429,538.29	\$ 488,471.31	\$ 469,571.81	.....
April	516,473.26	307,177.96	317,051.96	.....
May	156,063.42	161,449.88	167,539.57	.....
June	45,549.79	129,377.09	135,218.97	.....
Quarter	\$ 748,059.47	\$ 598,004.93	\$ 619,810.50	.....
July	67,778.63	279,773.22	200,647.04	\$ 50,440.00
August	74,794.33	199,542.20	49,118.72	137,569.76
September	61,594.09	183,861.83	69,604.79	148,429.99
Quarter	\$ 204,167.05	\$ 663,177.25	\$ 319,370.55	\$ 336,439.75
October	401,920.61	284,449.82	239,913.91	226,752.48
November	175,881.23	278,432.89	120,998.99	230,656.47
December	75,371.89	158,452.57	107,928.34	107,103.08
Quarter	\$ 653,173.75	\$ 721,334.78	\$ 498,841.24	564,512.03
1897.				
January	135,308.12	212,135.38	94,547.00	104,910.38
February	158,109.72	167,989.82	185,012.26	634.83
March	149,205.34	161,586.23	216,550.06	.....
Quarter	\$ 442,623.18	\$ 541,711.03	\$ 496,109.32	\$ 105,545.21
April	535,667.91	186,751.63	208,107.57	.....
May	145,317.37	353,424.31	553,135.17	187,272.41
June	50,253.69	142,673.75	129,753.73	60,377.16
Quarter	\$ 781,238.97	\$ 682,849.69	\$ 890,996.47	\$ 253,649.57
Grand total	\$ 4,101,379.84	\$ 1,731,501.33	\$ 4,377,561.29	\$ 1,265,346.56

TABLE No. 221.

Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1897-99 so far as Relates to Receipts of General Revenue, the Issue of Warrants against the same, and the Disbursements of General Revenue in the Redemption of Warrants.

[Treasury Balance July 1, 1897, \$36,672.96.]

YEAR	REVENUE COLLECTIONS.	WARRANTS ISSUED.	WARRANTS REDEEMED.	WARRANTS ENDORSED.
1897				
July	\$ 64,223.31	\$ 148,328.12	\$ 57,309.69	\$ 101,259.99
August	64,404.33	211,397.51	44,070.97	178,284.31
September	74,043.51	150,561.61	74,635.12	75,371.54
Quarter	\$ 202,671.15	\$ 510,287.24	\$ 176,015.78	\$ 354,915.84
October	483,591.93	125,471.02	416,599.73	112,191.15
November	188,859.24	254,182.74	85,035.53	158,763.50
December	71,157.29	105,160.98	196,626.06	.....
Quarter	\$ 743,608.46	\$ 484,814.74	\$ 698,261.32	\$ 270,954.65
1898				
January	148,198.10	265,691.21	180,529.96	207,264.50
February	181,441.26	262,645.15	147,099.37	112,955.26
March	163,101.82	196,258.46	217,747.26	43,142.46
Quarter	\$ 492,741.18	\$ 724,594.82	\$ 495,376.59	\$ 363,362.22
April	674,192.73	134,641.74	567,767.32	73,861.05
May	167,440.71	249,121.62	89,277.12	176,514.24
June	68,843.67	245,020.67	302,115.40	172,561.32
Quarter	\$ 910,477.11	\$ 628,784.03	\$ 959,159.84	\$ 422,936.61
July	45,421.53	108,818.01	60,639.95	47,118.48
August	122,658.99	115,884.17	34,947.54	67,715.96
September	87,114.81	137,734.31	128,476.16	117,165.69
Quarter	\$ 255,195.33	\$ 361,931.49	\$ 224,063.65	\$ 232,000.13
October	542,283.81	138,000.41	375,385.37	56,051.38
November	170,138.19	132,048.66	249,850.61	.....
December	94,053.53	191,587.76	87,899.55	130,071.72
Quarter	\$ 806,475.53	\$ 461,636.83	\$ 713,136.06	\$ 186,123.10
1899				
January	165,476.17	279,410.12	238,633.19	33,568.80
February	192,218.35	156,013.19	163,000.81	.....
March	224,165.72	153,970.86	152,892.95	.....
Quarter	\$ 581,860.24	\$ 589,394.17	\$ 554,526.95	\$ 33,568.80
April	712,031.06	125,338.16	536,191.96	.....
May	276,569.61	162,235.07	164,736.89	.....
June	97,773.62	150,978.38	149,574.84	.....
Quarter	\$ 1,086,374.29	\$ 438,551.61	\$ 850,508.69	.....
Grand total	\$ 5,079,403.29	\$ 4,199,994.93	\$ 4,671,073.88	\$ 1,863,861.45

TABLE No. 222.

Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period of 1899-01 so far as Relates to Receipts of General Revenue, the Issue of Warrants against the same, and the Disbursements of General Revenue in the Redemption of Warrants.

[Treasury Balance July 1, 1899, \$445,002.37.]

YEAR.	REVENUE COLLECTIONS.	WARRANTS ISSUED.	WARRANTS REDEEMED.
1899.			
July	\$ 48,262.63	\$ 137,662.22	\$ 136,152.11
August	82,245.48	138,885.00	138,902.94
September	91,891.90	153,835.54	152,223.22
Quarter	\$ 222,400.06	\$ 430,382.76	\$ 427,278.27
October	571,537.99	140,630.48	148,704.15
November	175,206.18	192,733.07	187,506.58
December	93,106.80	175,495.78	176,794.07
Quarter	\$ 839,850.97	\$ 508,859.33	\$ 513,004.80
1900.			
January	141,499.10	153,791.76	154,735.75
February	248,681.06	233,818.24	227,493.70
March	215,776.21	183,331.81	177,395.83
Quarter	\$ 605,956.37	\$ 575,441.81	\$ 559,625.28
April	612,907.95	222,884.92	237,477.57
May	231,176.94	161,769.23	154,147.51
June	84,565.29	161,407.10	164,493.96
Quarter	\$ 928,650.18	\$ 546,061.30	\$ 556,119.04
July	96,899.11	135,507.48	140,108.61
August	87,209.52	145,637.33	142,887.20
September	102,215.31	187,892.58	172,654.03
Quarter	\$ 236,323.94	\$ 469,037.39	\$ 455,649.84
October	506,693.48	202,082.15	217,667.37
November	162,418.52	231,713.21	223,912.73
December	92,376.20	251,491.61	244,122.29
Quarter	\$ 761,493.20	\$ 685,286.97	\$ 685,702.99
1901.			
January	150,869.65	244,632.22	258,160.17
February	207,512.02	173,882.82	178,635.52
March	232,626.89	213,019.46	216,448.37
Quarter	\$ 591,008.56	\$ 631,534.50	\$ 653,244.06
April	592,303.73	176,534.34	140,275.30
May	194,665.15	196,557.93	218,488.67
June	97,407.38	197,497.37	205,786.09
Quarter	\$ 884,376.26	\$ 573,589.64	\$ 570,550.06
Grand total	\$ 5,120,059.54	\$ 4,420,193.70	\$ 4,421,173.74

TABLE No. 223.

Showing Monthly Transactions of the Treasury of Iowa for the Biennial Fiscal Period 1901-03 so far as Relates to Receipts of General Revenue, the Issue of Warrants against the same and the Disbursements of General Revenue in the Redemption of Warrants.

[Treasury balance July 1, 1901, \$1,143,888.17.]

YEAR.	REVENUE COLLECTIONS.	WARRANTS ISSUED.	WARRANTS REDEEMED.
1901.			
July.....	\$ 75,504.75	\$ 162,588.12	\$ 161,046.27
August.....	98,588.61	182,666.71	183,310.06
September.....	97,277.13	231,263.28	234,388.09
Quarter.....	\$ 266,370.49	\$ 576,518.11	\$ 578,744.42
October.....	425,052.99	224,334.42	219,335.28
November.....	177,873.95	301,458.06	302,701.31
December.....	97,234.12	230,368.61	229,111.06
Quarter.....	\$ 700,161.16	\$ 576,161.29	\$ 751,147.65
1902.			
January.....	118,417.40	202,539.57	200,754.75
February.....	260,344.01	237,569.51	240,115.41
March.....	259,192.95	244,406.09	241,451.61
Quarter.....	\$ 637,954.36	\$ 684,515.17	\$ 682,321.77
April.....	683,524.18	254,905.23	259,874.90
May.....	220,180.15	283,246.45	280,006.25
June.....	95,482.69	240,526.48	243,535.80
Quarter.....	\$ 999,187.02	\$ 778,678.16	\$ 783,416.95
July.....	543,653.57	240,241.70	240,829.08
August.....	222,297.03	234,206.47	237,209.00
September.....	103,804.47	293,968.77	287,380.45
Quarter.....	\$ 869,755.07	\$ 768,416.94	\$ 765,508.48
October.....	487,754.95	264,922.23	264,146.92
November.....	153,514.71	283,339.98	273,573.39
December.....	67,495.63	284,856.94	300,255.33
Quarter.....	\$ 708,765.29	\$ 833,169.15	\$ 837,975.64
1903.			
January.....	183,643.87	253,194.96	240,401.07
February.....	326,788.82	221,245.55	229,276.85
March.....	259,683.26	239,619.78	231,434.34
Quarter.....	\$ 769,495.95	\$ 714,060.29	\$ 701,112.26
April.....	808,685.25	212,412.48	212,684.76
May.....	247,615.03	205,558.84	205,390.58
June.....	169,905.88	239,698.36	232,962.28
Quarter.....	\$ 1,225,216.16	\$ 657,669.58	\$ 651,037.62
Grand total.....	\$ 6,177,855.50	\$ 5,760,188.64	\$ 5,751,264.79

TABLE

Showing Summary of the Financial Transactions of the Treasury of

MONTHS OF FISCAL PERIOD.	REVENUE COLLECTIONS.			WARRANTS ISSUED.		
	1897-99.	1899-01.	1901-03.	1897-99.	1899-01.	1901-03.
July.....	\$ 64,229.31	\$ 48,302.68	\$ 75,504.75	\$ 148,828.12	\$ 137,602.22	\$ 102,688.12
August....	64,404.33	82,243.48	69,588.61	211,297.51	138,845.00	182,600.71
September..	74,040.51	91,891.90	97,277.13	150,561.61	153,835.54	231,293.28
Quarter.....	202,671.15	\$ 222,440.06	\$ 232,370.49	\$ 510,287.24	\$ 430,382.76	\$ 516,518.11
October.....	\$ 483,591.93	\$ 571,537.99	\$ 425,052.99	\$ 125,471.02	\$ 140,630.48	\$ 224,334.42
November....	188,850.24	175,206.18	177,873.95	254,182.74	192,733.07	230,456.09
December....	71,157.29	98,105.80	97,784.22	105,160.98	175,495.78	230,898.81
Quarter.....	\$ 743,608.46	\$ 867,850.97	\$ 700,161.16	\$ 484,814.74	\$ 508,859.33	\$ 756,161.29
January.....	\$ 148,198.10	\$ 141,499.10	\$ 118,417.40	\$ 265,601.21	\$ 158,791.76	\$ 202,539.57
February....	181,441.29	248,651.09	200,344.01	262,545.15	235,318.24	237,596.51
March.....	168,101.82	215,570.21	239,192.95	198,885.46	186,831.81	244,408.09
Quarter.....	\$ 497,741.18	\$ 605,720.40	\$ 557,954.36	\$ 724,944.82	\$ 575,441.81	\$ 684,515.17
April.....	\$ 674,192.73	\$ 612,907.95	\$ 683,324.19	\$ 134,641.74	\$ 222,884.92	\$ 254,905.23
May.....	167,440.71	231,176.94	220,180.15	240,121.02	161,790.28	283,246.45
June.....	68,843.67	84,565.29	95,432.69	245,020.07	161,407.10	240,526.48
Quarter.....	\$ 910,477.11	\$ 928,650.18	\$ 999,137.02	\$ 628,784.03	\$ 546,061.30	\$ 778,678.16
July.....	\$ 45,421.53	\$ 96,896.11	\$ 543,639.57	\$ 108,813.01	\$ 135,907.48	\$ 240,241.70
August.....	122,658.99	87,209.62	222,297.09	115,884.17	145,637.33	234,206.47
September..	97,114.81	102,215.31	103,804.47	137,734.31	187,802.58	260,908.77
Quarter.....	\$ 265,195.33	\$ 286,321.04	\$ 869,736.13	\$ 361,831.49	\$ 469,347.39	\$ 735,416.94
October.....	\$ 542,280.81	\$ 505,698.43	\$ 487,754.95	\$ 138,000.41	\$ 302,682.15	\$ 264,925.33
November....	170,138.19	162,418.22	153,814.71	322,048.99	231,713.21	235,389.98
December....	94,033.53	92,376.30	67,455.63	191,537.76	251,491.61	284,356.94
Quarter.....	\$ 806,452.53	\$ 760,496.29	\$ 708,765.29	\$ 661,639.33	\$ 785,886.97	\$ 885,166.15
January.....	\$ 165,476.17	\$ 150,869.05	\$ 183,043.87	\$ 279,410.12	\$ 244,632.22	\$ 233,194.96
February....	192,218.35	207,512.02	320,788.82	166,013.19	173,882.82	221,246.55
March.....	224,165.73	252,639.69	253,970.80	213,019.46	280,619.73	300,619.73
Quarter.....	\$ 581,860.24	\$ 591,008.56	\$ 760,496.29	\$ 659,442.77	\$ 699,134.75	\$ 755,030.24
April.....	\$ 712,081.06	\$ 692,303.73	\$ 808,895.25	\$ 125,338.16	\$ 179,534.34	\$ 212,412.48
May.....	278,569.61	194,955.15	247,015.03	162,255.97	196,357.93	245,538.94
June.....	97,773.62	97,407.88	169,903.88	150,978.88	197,497.37	239,098.26
Quarter.....	\$ 1,088,424.29	\$ 884,370.26	\$ 1,225,814.96	\$ 438,312.61	\$ 573,389.64	\$ 697,050.68
Gr. Total.....	\$ 5,079,403.29	\$ 5,120,059.54	\$ 5,177,855.50	\$ 4,190,994.93	\$ 4,420,182.70	\$ 5,700,188.64

No. 224.

Iowa, for the Biennial Fiscal Periods of 1897-99, 1899-01, 1901-03.

MONTHS OF FISCAL PERIOD.	WARRANTS RETURNED.			WARRANTS ENDORSED.		
	1897-99.	1899-01.	1901-03.	1897-99.	1899-01.	1901-03.
July.....	\$ 57,906.60	\$ 136,132.11	\$ 161,046.37	\$ 101,239.99	.....	.....
August....	44,070.97	138,002.94	183,310.09	178,284.51	.....	.....
September..	74,068.12	132,223.22	234,388.69	75,371.54	.....	.....
Quarter.....	\$ 176,045.78	\$ 407,278.27	\$ 578,744.42	\$ 354,915.84	.....	.....
October.....	\$ 416,509.73	\$ 148,704.15	\$ 219,335.38	\$ 112,191.15	.....	.....
November....	88,635.53	187,506.88	902,701.31	158,763.50	.....	.....
December....	106,029.06	178,794.07	230,111.00	.....	.....	.....
Quarter.....	\$ 608,201.32	\$ 515,004.80	\$ 751,147.69	\$ 370,954.65	.....	.....
January.....	\$ 180,539.96	\$ 154,735.75	\$ 200,754.75	\$ 217,264.50	.....	.....
February....	147,060.37	237,499.70	240,115.41	112,635.26	.....	.....
March.....	217,747.26	177,855.83	241,451.61	43,142.46	.....	.....
Quarter.....	\$ 495,376.59	\$ 569,635.28	\$ 682,321.77	\$ 373,042.22	.....	.....
April.....	\$ 567,797.72	\$ 237,477.57	\$ 359,874.90	\$ 73,861.05	.....	.....
May.....	89,277.12	154,147.51	280,005.25	70,514.24	.....	.....
June.....	325,115.40	164,408.98	243,585.80	172,561.32	.....	.....
Quarter.....	\$ 950,159.94	\$ 556,119.04	\$ 783,416.95	\$ 422,936.61	.....	.....
July.....	\$ 70,639.95	\$ 146,108.61	\$ 240,829.03	\$ 47,135.48	.....	.....
August.....	34,947.54	142,887.20	257,204.00	67,715.90	.....	.....
September..	128,476.10	172,654.03	287,380.45	117,165.69	.....	.....
Quarter.....	\$ 224,053.65	\$ 460,649.84	\$ 765,508.48	\$ 232,000.13	.....	.....
October.....	\$ 875,885.87	\$ 217,097.87	\$ 264,146.92	\$ 56,651.38	.....	.....
November....	240,850.61	223,012.73	273,578.39	.....	.....	.....
December....	87,869.38	244,122.20	300,355.35	130,071.72	.....	.....
Quarter.....	\$ 1,113,196.06	\$ 685,702.39	\$ 837,975.64	\$ 196,128.10	.....	.....
January.....	\$ 238,693.19	\$ 258,100.17	\$ 240,401.07	\$ 38,598.80	.....	.....
February....	163,000.51	178,635.82	229,276.33	.....	.....	.....
March.....	152,892.95	216,443.37	231,434.34	.....	.....	.....
Quarter.....	\$ 554,586.65	\$ 653,244.00	\$ 701,112.20	\$ 38,598.80	.....	.....
April.....	\$ 539,191.90	\$ 146,875.30	\$ 212,694.76	.....	.....	.....
May.....	164,736.89	218,488.67	205,500.53	.....	.....	.....
June.....	140,574.84	205,796.00	232,169.28	.....	.....	.....
Quarter.....	\$ 850,505.69	\$ 570,559.97	\$ 651,037.63	.....	.....	.....
Gr. Total.....	\$ 4,671,073.88	\$ 4,421,173.74	\$ 5,751,364.79	\$ 1,863,861.35	.....	.....

TABLE No. 225.

Showing Receipts of Taxes at the State Treasury from County Treasurers for the Biennial Periods Beginning with the
Biennial Fiscal Period 1885-87.

COUNTY.	1885-87.	1887-89.	1889-91.	1891-93.	1893-95.	1895-97.	1897-99.	1899-01.	1901-03.
Adair	\$ 21,389.23	\$ 20,220.12	\$ 21,653.26	\$ 24,224.25	\$ 21,900.91	\$ 18,509.61	\$ 36,610.40	\$ 29,548.87	\$ 29,486.71
Adams	23,326.53	18,448.20	20,155.61	18,423.18	19,536.63	21,759.30	23,444.27	23,688.86	24,910.83
Allamakee	31,392.20	24,560.41	25,662.70	22,856.94	21,297.47	22,985.63	28,355.67	28,479.44	28,831.68
Appanoose	22,060.09	26,189.49	29,877.81	27,240.20	25,169.70	32,196.98	34,043.72	32,298.59	38,323.88
Audubon	15,818.41	17,502.21	20,508.89	16,892.48	18,501.86	21,730.80	24,303.54	25,567.58	26,718.70
Benton	57,859.51	46,369.85	52,753.30	46,253.76	39,652.50	47,961.54	60,180.46	59,537.81	66,069.12
Black Hawk	34,258.33	34,144.32	35,922.61	30,439.44	32,230.52	41,408.84	53,970.85	57,292.96	71,218.53
Boone	29,245.77	31,704.66	35,547.17	31,143.39	34,272.70	42,024.67	46,898.02	52,225.33	56,715.73
Bremner	22,917.20	25,159.20	27,110.50	26,172.04	25,663.54	23,905.53	28,417.91	28,767.81	33,102.93
Buchanan	31,263.97	32,077.61	31,467.80	27,688.40	30,832.96	37,835.50	39,488.56	37,796.55	44,734.56
Buena Vista	20,754.97	22,722.13	18,408.10	20,570.73	21,733.23	26,973.82	33,195.36	34,019.42	40,104.30
Butler	30,973.72	24,544.27	23,873.62	22,579.26	21,699.99	26,237.40	32,517.57	31,616.74	39,079.09
Calhoun	19,218.27	20,475.54	21,449.97	18,959.16	24,365.95	28,857.44	36,011.49	37,285.13	42,159.19
Carroll	19,710.52	21,165.83	23,132.88	19,982.50	19,411.01	25,986.68	30,496.00	34,638.09	38,262.21
Cass	37,630.73	38,184.37	38,203.63	32,188.26	30,694.27	39,134.24	44,688.24	41,280.04	43,272.90
Cedar	38,665.75	42,482.41	40,500.28	33,106.14	34,389.54	40,639.09	46,541.13	46,271.49	50,755.18
Cerro Gordo	18,990.95	19,613.14	17,077.56	24,522.53	21,588.63	27,383.43	30,077.47	33,048.15	40,879.89
Cherokee	23,800.57	24,497.65	26,083.31	22,804.19	24,385.30	28,883.42	35,135.60	37,008.29	39,300.73
Chickasaw	16,769.85	16,888.37	18,153.43	16,293.65	17,487.18	19,740.23	25,963.72	28,979.54	31,893.84
Clarke	22,534.87	20,844.08	21,908.42	19,433.65	21,388.36	23,935.47	27,009.13	27,248.57	27,442.12
Clay	11,446.79	14,771.14	16,158.93	15,802.75	16,626.29	19,233.59	23,884.28	26,981.98	32,473.91
Clayton	33,259.59	39,732.41	38,019.03	29,194.28	29,851.19	34,658.47	38,785.03	39,840.26	50,672.65
Clinton	46,504.69	48,780.72	53,001.76	45,321.16	52,125.30	61,020.08	72,470.47	79,715.25	85,345.13
Crawford	29,068.22	30,655.27	32,400.55	28,227.97	30,827.09	41,745.54	45,439.98	44,071.23	45,376.99
Dallas	30,589.98	31,419.38	32,196.32	20,672.93	31,636.92	41,011.87	46,618.27	44,191.02	46,840.77
Davis	22,981.43	23,160.22	23,919.90	20,975.92	22,068.22	26,277.77	30,524.42	27,337.90	29,083.53
Decatur	28,011.31	29,066.99	30,286.15	25,812.23	28,693.07	33,380.62	33,637.73	32,267.47	33,798.51
Delaware	24,812.41	26,973.09	29,862.61	25,592.72	25,505.51	31,543.39	37,335.42	36,330.26	42,953.34
Des Moines	46,374.63	50,093.09	50,011.09	50,183.54	40,090.39	48,816.16	58,649.92	55,131.92	65,165.55
Dickinson	7,108.36	9,491.46	11,346.47	11,383.99	14,401.34	16,705.96	18,968.46	19,028.59	20,793.77
Dubuque	81,775.11	53,220.98	52,871.45	51,204.81	51,006.84	65,889.84	79,385.80	76,381.30	98,632.64
Emmet	11,081.77	9,593.74	10,251.16	9,989.90	13,049.86	16,814.62	19,059.64	20,232.25	24,497.23
Fayette	37,137.09	30,950.48	38,116.06	33,956.54	37,078.72	43,848.99	50,915.65	47,942.95	50,519.30
Floyd	21,293.13	22,744.80	23,801.43	21,987.33	24,463.04	26,648.05	35,491.77	35,330.56	38,638.42
Franklin	25,756.61	18,347.93	20,023.42	17,533.37	19,923.08	24,426.92	31,116.11	34,464.21	37,200.59

REPORT OF THE TREASURER OF STATE.

[No. 4]

Fremont	27,576.35	28,046.54	29,588.68	24,975.91	28,650.59	34,565.43	39,073.20	35,155.87	39,284.71
Greene	23,186.85	25,861.61	28,137.58	26,514.09	27,814.98	30,052.53	36,425.00	36,604.46	38,545.40
Grundy	18,582.02	18,655.99	20,397.08	15,777.25	18,532.68	23,150.27	27,064.25	31,200.05	36,575.62
Guthrie	23,799.04	24,433.44	23,890.73	20,961.30	24,366.53	29,548.08	34,374.84	32,419.74	37,506.27
Hamilton	23,478.29	24,402.60	25,577.02	22,463.65	25,944.67	31,396.65	36,996.82	32,419.74	37,506.27
Hancock	13,411.91	12,168.63	12,505.93	11,960.50	15,012.88	19,277.08	21,723.01	24,313.02	25,771.74
Hardin	29,753.13	28,516.37	27,724.18	25,532.50	27,890.28	34,950.64	44,552.04	46,318.79	52,112.12
Harrison	29,341.81	30,360.17	34,524.70	33,857.25	33,239.56	40,457.71	43,663.70	42,625.57	45,325.92
Henry	34,023.32	27,424.46	33,535.25	29,498.68	30,940.21	36,609.48	43,296.51	49,149.88	50,558.48
Howard	18,908.55	18,620.57	21,443.69	18,934.11	20,885.32	25,949.74	30,059.51	30,715.04	33,207.56
Humboldt	15,808.39	13,967.27	15,110.54	13,112.54	15,951.81	21,688.95	25,934.84	27,123.78	29,975.26
Ida	14,528.90	17,320.65	18,546.56	16,859.78	19,449.75	22,888.24	26,700.80	27,120.58	27,319.80
Iowa	30,789.69	34,144.25	34,003.90	30,112.66	32,576.31	37,834.77	44,642.76	44,743.88	45,807.02
Jackson	28,987.83	23,171.02	23,951.88	20,449.43	24,428.32	28,508.00	35,306.80	34,049.88	38,382.50
Jasper	41,961.09	40,587.14	45,101.53	43,954.38	42,725.01	51,370.32	60,780.47	60,097.27	61,261.13
Jefferson	29,554.59	31,481.92	32,676.61	28,010.74	28,735.01	30,181.50	35,842.34	33,392.03	36,004.46
Johnson	43,450.57	44,797.74	43,407.99	40,312.07	42,331.77	55,240.80	59,794.15	55,611.98	56,407.43
Jones	33,049.27	37,162.09	38,520.70	34,098.74	36,992.70	39,040.10	47,198.30	46,298.90	48,115.92
Keokuk	30,948.83	33,924.68	34,677.59	32,026.60	37,677.65	41,063.41	43,453.41	38,968.40	43,115.92
Kossuth	17,888.49	17,168.41	18,518.87	19,314.73	26,168.12	37,244.54	44,884.84	48,020.79	49,340.90
Lee	65,596.76	49,747.71	59,694.70	51,635.84	53,479.91	62,697.32	74,090.68	65,967.98	71,218.41
Linn	58,626.72	67,480.96	66,025.94	55,757.39	62,390.15	66,304.44	81,601.89	77,275.69	92,569.29
Louis	20,420.47	21,813.71	23,502.28	19,318.33	19,193.37	22,629.64	31,445.99	32,617.28	27,155.34
Lucas	18,482.96	22,405.75	24,024.20	20,842.96	25,125.08	30,060.22	33,726.56	28,519.37	30,553.09
Lyon	11,104.92	15,197.26	19,096.69	20,664.83	26,473.20	35,908.23	41,077.34	38,619.64	39,923.78
Madison	32,835.13	24,359.96	29,394.69	26,473.20	36,070.59	49,536.94	57,407.68	50,295.60	57,414.07
Mahaska	36,296.61	39,131.28	41,676.20	36,326.01	38,922.22	42,739.07	48,918.45	42,600.35	46,977.42
Marion	31,897.53	35,831.91	39,141.20	36,326.01	43,114.46	49,536.94	57,407.68	45,117.26	58,491.13
Marshall	40,846.63	40,562.55	44,467.28	37,044.60	40,491.40	38,496.02	37,438.98	34,926.40	37,041.10
Mills	29,657.67	29,642.63	31,537.73	27,207.10	24,896.53	22,585.41	27,463.42	29,536.85	29,526.93
Mitchell	15,679.14	18,586.80	18,473.20	16,170.55	17,796.92	22,068.20	28,659.52	29,515.96	29,852.02
Monona	18,236.19	21,327.39	22,743.54	22,671.89	21,162.26	23,068.20	26,569.77	26,569.77	30,580.21
Monroe	20,707.41	23,666.44	30,362.07	22,253.54	17,367.25	27,527.58	26,953.43	35,686.21	39,167.01
Montgomery	27,790.59	31,200.08	30,482.32	30,592.01	31,247.99	35,472.38	38,824.43	35,686.21	39,167.01
Muscataine	56,310.57	35,601.65	38,512.74	32,633.66	35,680.45	42,701.39	51,390.04	46,862.32	51,875.33
O'Brien	18,310.43	19,489.80	27,661.23	23,786.25	26,670.82	30,924.65	37,507.79	35,225.56	38,618.50
Osceola	13,697.61	14,210.69	15,631.21	13,422.46	15,065.17	17,975.93	20,700.69	22,862.74	24,867.15
Page	40,047.41	44,839.03	45,652.29	43,428.61	43,942.41	50,213.19	55,847.80	53,148.06	56,504.21
Palo Alto	10,998.69	11,734.27	14,428.61	14,529.00	15,849.68	19,999.80	24,465.27	25,084.19	27,083.96
Plymouth	35,421.52	37,432.27	39,662.88	35,302.87	44,059.72	51,244.52	58,498.93	55,726.00	53,994.14
Pocahontas	17,834.31	22,948.65	22,675.55	21,342.11	21,277.07	31,764.71	32,722.05	31,492.58	36,200.00
Polk	88,039.79	102,136.82	105,063.28	103,183.77	109,102.52	133,205.18	164,108.15	135,575.92	146,368.87
Pottawattamie	64,359.94	64,350.47	72,457.71	62,749.13	64,473.77	77,187.08	87,242.28	87,582.14	86,925.00
Poweshiek	37,990.99	38,604.85	40,357.48	34,696.65	35,079.78	39,449.36	42,117.96	43,505.86	45,506.63
Ringgold	19,360.53	20,737.32	24,264.99	20,184.42	21,502.32	24,429.32	28,581.84	29,041.94	35,420.45
Ringgold	22,428.49	17,370.61	18,807.52	13,433.55	21,329.32	25,849.16	29,735.98	32,315.73	37,850.41
Sac	57,596.56	52,736.34	57,484.12	53,690.13	62,073.16	70,734.17	89,293.10	99,237.48	123,275.69
Scott	25,290.77	23,378.42	25,972.32	20,152.37	28,377.94	37,821.43	35,603.15	30,964.49	37,890.08
Shelby	26,449.15	30,152.62	32,383.87	33,258.14	34,709.76	43,815.01	50,403.76	53,914.10	57,289.88
Sioux	26,090.49	25,998.67	27,596.40	25,574.40	34,721.36	37,004.30	44,442.75	45,054.00	52,389.78
Story									

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REPORT OF THE TREASURER OF STATE.

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TABLE No. 225—CONTINUED.

COUNTY.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	1892-93.	1893-94.	1894-95.	1895-96.	1896-97.	1897-98.	1898-99.	1899-00.	1900-01.	1901-02.
Tama.....	\$ 41,894.86	\$ 41,063.49	\$ 40,124.00	\$ 35,198.08	\$ 36,718.76	\$ 41,415.86	\$ 45,807.55	\$ 47,033.20	\$ 52,504.87							
Taylor.....	30,608.85	25,946.30	28,135.21	24,884.08	24,326.95	28,073.21	33,305.46	31,186.52	33,155.78							
Union.....	23,353.25	23,634.29	24,071.59	22,641.42	22,136.71	23,764.18	32,038.08	30,472.43	33,047.64							
Van Buren.....	24,971.64	25,088.50	26,706.48	24,069.23	25,611.28	27,549.20	38,423.10	36,138.58	36,803.45							
Wapello.....	33,229.37	36,739.00	42,942.49	40,064.62	47,397.11	56,742.16	62,611.17	44,238.91	43,013.53							
Warren.....	28,996.90	30,182.23	32,178.44	27,251.82	26,871.65	31,084.32	43,555.54	40,132.08	42,574.47							
Washington.....	32,292.30	35,126.66	36,255.09	33,890.53	36,042.41	43,252.05	49,555.54	45,208.53	48,189.25							
Wayne.....	26,781.74	28,334.65	29,592.99	27,331.14	29,794.95	32,432.52	36,690.78	37,468.71	41,416.05							
Webster.....	28,686.64	31,698.08	34,502.62	28,306.34	35,193.84	45,422.15	52,976.80	55,853.73	62,006.80							
Winnebago.....	12,080.55	11,294.40	15,469.09	15,089.75	18,534.26	18,461.92	24,864.04	30,345.90	40,145.92							
Winneshiek.....	27,842.28	30,370.48	33,603.85	27,167.20	23,631.92	34,031.16	36,551.73	37,104.20	40,603.86							
Woodbury.....	48,999.88	53,590.56	104,955.00	99,274.99	96,396.66	93,554.46	88,465.59	78,111.10	84,523.79							
Worth.....	11,467.75	11,676.66	12,051.25	9,968.58	12,888.25	17,465.03	19,724.67	21,479.73	24,523.79							
Wright.....	18,516.74	17,640.81	17,465.74	15,152.75	19,426.90	25,933.76	29,723.09	31,289.61	34,162.39							
Total.....	\$2,882,179.27	\$2,919,396.83	\$3,120,287.96	\$2,829,687.74	\$3,014,631.80	\$3,559,964.92	\$4,167,292.22	\$4,078,531.31	\$4,511,119.35							

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AL COR- ATE AND ELLANE- TAXES.	TOTAL TAXES.	TOTAL AVAILABLE REVENUES.	TOTAL DISBURSE- MENTS.	BIENNIAL PERIODS.
.....	\$ 76,150.84	\$ 76,152.23	\$ 74,757.83	.....1846-48
6,486.10	89,049.93	90,444.33	90,442.94	.....1848-50
.....	139,681.69	139,683.08	131,631.49	.....1850-52
0,515.70	126,013.85	134,065.44	118,542.90	.....1852-54
3,463.07	263,861.93	279,384.47	254,457.64	.....1854-56
.....	217,262.70	242,489.53	228,806.23	.....1857
.....	763,350.57	777,033.87	751,403.13	.....1857-59
.....	578,759.91	604,390.65	576,351.52	.....1859-61
.....	861,260.66	839,299.79	689,541.55	.....1861-63
.....	869,153.30	1,068,911.54	732,818.07	.....1863-65
.....	1,067,819.18	1,403,912.65	1,321,798.17	.....1865-67
4,920.09	1,757,713.64	1,839,828.12	1,553,667.96	.....1867-69
5,680.87	1,769,522.91	2,055,683.07	1,973,942.23	.....1869-71
8,465.65	2,130,343.90	2,112,084.74	2,180,867.08	.....1871-73
1,721.13	1,903,530.81	1,934,748.47	1,931,633.81	.....1873-75
7,783.46	1,948,102.49	1,951,217.15	1,951,190.59	.....1875-77
4,368.87	2,101,420.21	2,101,445.77	2,101,445.77	.....1877-79
8,186.29	2,097,035.61	2,097,035.61	2,005,185.10	.....1879-81
5,427.15	2,374,806.27	2,466,656.78	2,395,097.26	.....1881-83
0,281.76	2,461,916.95	2,533,476.47	2,386,324.53	.....1883-85
1,706.10	3,173,885.37	3,321,037.31	3,300,643.36	.....1885-87
2,344.12	3,241,725.45	3,262,119.40	3,256,937.73	.....1887-89
9,229.51	3,508,822.41	3,514,004.08	3,025,945.13	.....1889-91
0,702.65	3,679,790.39	4,167,849.34	3,754,867.89	.....1891-93
4,885.64	3,519,517.44	3,932,498.89	3,619,644.48	.....1893-95
9,931.71	4,127,480.35	4,340,334.76	4,392,578.08	.....1895-97
3,635.54	5,079,403.29	5,116,076.25	4,671,073.88	.....1897-99
0,736.42	5,120,059.54	5,565,061.91	4,421,173.74	.....1899-1901
9,043.42	6,177,855.50	7,321,743.67	5,751,264.79	.....1901-03

G. S. GILBERTSON,

Treasurer of State.

TABLE No. 226.

From the Biennial Report of the Treasurer of the State of Iowa, 1901-1903.

SHOWING RECEIPTS AND DISBURSEMENTS OF GENERAL REVENUE

At the State Treasury of Iowa Since 1846.

BIENNIAL PERIODS. *	TREASURY BALANCES BEGINNING OF PERIOD.	STATE LEVY.	SPECIAL LEVIES, CHARITABLE INSTITUTIONS.	TOTAL TAXES FROM COUNTIES.	INSURANCE TAXES.	TELEGRAPH TAXES.	TELEPHONE TAXES.	EXPRESS TAXES.	FEES.	MISCELLANEOUS.	TOTAL CORPORATE AND MISCELLANEOUS TAXES.	TOTAL TAXES.	TOTAL AVAILABLE REVENUES.	TOTAL DISBURSEMENTS.	BIENNIAL PERIODS.
1846-48.		\$ 76,150.84	Not Separated	\$ 76,150.84								\$ 76,150.84	\$ 76,152.23	\$ 74,757.83	....1846 48
1848-50.	\$ 1,394.40	72,563.83		72,563.83						\$ 16,486.10	\$ 16,486.10	89,049.93	90,444.33	90,442.94	....1848-50
1850-52.	1.39	139,681.69		139,681.69								139,681.69	139,683.08	131,631.49	....1850-52
1852-54.	8,051.59	115,498.15		115,498.15						10,515.70	10,515.70	126,013.85	134,065.44	118,542.90	....1852-54
1854-56.	15,522.54	210,398.86		210,398.86						†53,463.07	53,463.07	263,861.93	279,384.47	254,457.64	....1854-56
1857.	25,226.83	217,262.70		217,262.70								217,262.70	242,489.53	228,806.23	....1857
1857-59.	13,683.30	763,350.57		763,350.57								763,350.57	777,033.87	751,403.13	....1857-59
1859-61.	25,630.74	578,759.91		578,759.91								578,759.91	604,390.65	576,351.52	....1859-61
1861-63.	28,039.13	861,260.66		861,260.66								861,260.66	889,299.79	689,541.55	....1861-63
1863-65.	199,758.24	869,153.30		869,153.30								869,153.30	1,068,911.54	732,818.07	....1863-65
1865-67.	336,093.47	1,067,819.18		1,067,819.18								1,067,819.18	1,403,912.65	1,321,798.17	....1865-67
1867-69.	82,114.48	1,742,793.55		1,742,793.55	\$ 14,920.09						24,920.09	1,757,713.64	1,839,828.12	1,553,667.96	....1867-69
1869-71.	286,160.16	1,702,842.04		1,702,842.04	43,547.96				\$ 23,132.91		66,680.87	1,769,522.91	2,055,683.07	1,973,942.23	....1869-71
1871-73.	81,740.84	1,941,878.25		1,941,878.25	76,721.83				34,564.37	77,180.05	188,465.65	2,130,343.90	2,112,084.74	2,180,867.08	....1871-73
1873-75.	31,217.66	1,741,809.68		1,741,809.68	105,908.17				36,805.24	19,007.72	161,721.13	1,903,530.81	1,934,748.47	1,931,633.81	....1873-75
1875-77.	3,114.66	1,790,319.03		1,790,319.03	109,577.79				40,596.84	7,608.83	157,783.46	1,948,102.49	1,951,217.15	1,951,190.59	....1875-77
1877-79.	25.56	1,947,051.34		1,947,051.34	85,948.88	\$ 2,887.80			43,587.91	21,944.28	154,368.87	2,101,420.21	2,101,445.77	2,101,445.77	....1877-79
1879-81.		1,928,849.32		1,928,849.32	88,410.48	7,388.48			51,431.84	20,955.49	168,186.29	2,097,035.61	2,097,035.61	2,005,185.10	....1879-81
1881-83.	91,850.51	2,149,379.12		2,149,379.12	109,087.43	9,778.32			43,991.69	225,427.15	2,374,806.27	2,466,656.78	2,395,097.26	2,395,097.26	....1881-83
1883-85.	71,559.52	2,201,635.19		2,201,635.19	125,471.71	16,811.06			61,068.47	56,930.52	160,281.76	2,461,916.95	2,533,476.47	2,386,324.53	....1883-85
1885-87.	147,151.94	2,389,877.76	\$ 492,301.51	2,882,179.27	140,355.24	19,281.47	\$ 3,278.40		67,407.36	61,383.63	291,706.10	3,173,885.37	3,321,037.31	3,300,643.36	....1885-87
1887-89.	20,393.95	2,383,517.45	535,863.88	2,919,381.33	149,288.48	25,530.38	9,641.19		74,023.16	63,860.91	322,344.12	3,241,725.45	3,262,119.40	3,256,937.73	....1887-89
1889-91.	5,181.67	2,536,791.77	583,496.19	3,120,287.96	174,610.36	29,960.81	9,720.00		78,760.19	76,178.15	369,229.51	3,508,822.41	3,514,004.08	3,025,945.13	....1889-91
1891-93.	488,058.95	2,177,792.47	652,295.27	2,829,087.74	224,302.56	30,624.94	9,780.00		95,746.52	†490,248.63	850,702.65	3,679,790.39	4,167,849.34	3,754,867.89	....1891-93
1893-95.	412,981.45	2,303,403.10	711,228.70	3,014,631.80	241,123.05	30,184.68	9,780.00		101,155.60	122,642.31	504,885.64	3,519,517.44	3,932,498.89	3,619,644.48	....1893-95
1895-97.	312,854.41	2,787,709.06	799,839.58	3,587,548.64	246,565.84	30,538.39	10,488.00		121,749.37	130,590.11	539,931.71	4,127,480.35	4,340,334.76	4,392,578.08	....1895-97
1897-99.	36,672.96	3,245,713.85	810,053.90	4,055,767.75	304,468.09	40,213.89	18,734.88	\$ 12,179.71	222,399.24	425,639.73	1,023,635.54	5,079,403.29	5,116,076.25	4,671,073.88	....1897-99
1899-1901.	445,002.37	3,148,280.84	791,042.28	3,939,323.12	382,165.22	20,034.33	14,135.50	8,804.71	281,875.36	473,721.30	1,180,736.42	5,120,059.54	5,565,061.91	4,421,173.74	....1899-1901
1901-03.	1,143,888.17	3,316,157.70	872,654.38	4,188,812.08	475,484.11				481,228.12	‡1,032,331.19	1,989,043.42	6,177,855.50	7,321,743.67	5,751,264.79	....1901-03

* The biennial periods vary as to date of termination: That for 1846-48 closes November 30; the periods from 1848 to 1881 end on dates ranging from October 31 to November 6, without any apparent reason; the period of 1881-83 begins December 1, 1881, and ends June 30, 1883; from 1883 down, the biennial periods all end on June 30.

† \$40,000 borrowed from school board.

‡ Includes the direct war tax refund April, 1892, \$384,274.80.

§ Includes refund from U. S. Government of \$497,189.55.

G. S. GILBERTSON,

Treasurer of State.

TABLE No. 227.

[1903]

Showing Payment of Fees into the State Treasury Collected by Various State Officers from 1885 to and Including the First Six Months of 1903.

YEAR.	Secretary of state.	Auditor of state.	Clerk of supreme court.	Superintendent of public instruction.	Oil inspector.	Pharmacy commission.	Dairy commissioner.	State entomologist.	Board veterinary medical examiners.	Board of examiners for state mine inspectors.	Board of dental examiners.	Total.
1885.....	\$ 6,622.70	\$24,610.42	\$ 2,890.96	\$ 33.00								\$ 34,157.08
1886.....	2,979.40	24,603.30	3,119.80									30,702.50
1887.....	4,281.85	27,579.50	3,016.10	347.50								36,124.95
1888.....	8,597.10	25,382.50	3,313.32	294.50								37,587.42
1889.....	4,908.45	26,832.25	3,338.23	335.50								34,814.43
1890.....	5,778.50	29,537.00	2,500.65	422.00								38,238.15
1891.....	10,515.85	30,600.55	2,255.41	624.50								43,996.31
1892.....	6,242.70	28,594.20	2,333.90	590.50	\$ 4,868.18							42,621.48
1893.....	5,924.00	31,217.00	2,145.05	427.00	8,050.03	\$ 1,760.00						49,613.11
1894.....	13,170.83	31,339.00	2,366.80	620.50	7,733.92							55,231.09
1895.....	5,089.30	33,950.50	2,006.30	1,064.50	2,834.45		\$ 491.00					45,436.05
1896.....	12,722.83	34,815.50	2,415.50	884.00	4,061.76	1,079.90	568.00					57,185.49
1897.....	44,673.24	38,412.50	2,587.50	947.00	2,292.80	5,800.00	620.00					95,373.04
1898.....	30,530.85	41,103.00	3,158.20	1,327.00	8,101.02	9,500.00	574.00	\$ 625.00				94,919.07
1899.....	43,473.27	45,088.25	3,680.75	1,443.50	14,185.98	11,000.00	676.00	500.25				120,028.00
1900.....	74,345.30	46,339.25	3,985.99	1,984.50	11,374.85	12,118.08	714.00	571.00				151,432.97
1901.....	56,701.70	48,198.00	2,965.14	1,415.00	14,511.16	10,820.16	784.00	757.50				139,532.74
1902.....	212,559.63	45,518.25	3,550.61	1,201.00	15,908.38	17,611.93	821.00	738.00	\$ 429.61	\$ 2,750.00	\$ 599.32	208,189.12
*1903.....	83,456.20	41,206.50	2,443.92		7,413.63	8,252.07		132.50		434.00	57.81	143,147.63

*Includes only first six months.

TABLE No. 228.

Showing Indebtedness of the State of Iowa on January 1st, of each Calendar Year.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	YEAR.
1847	\$ 30,000.00	10						1847
1848	25,000.00	8	\$ 55,000.00					1848
1849	30,000.00	10	55,000.00					1849
1850	52,442.05	8	77,442.05					1850
1851	52,442.05	10	77,442.05					1851
1852	25,000.00	8	77,442.05					1852
1853	54,795.75	10	79,795.75					1853
1854	25,000.00	8	79,795.75					1854
1855	54,795.75	10	79,795.75					1855
1856	25,000.00	8	79,795.75					1856
1857	91,442.05	10	116,442.05					1857
1858	122,295.75	10	122,295.75					1858
1859	200,000.00	7	322,295.75					1859
1860	122,295.75	10	322,295.75	\$106,608.49	\$ 428,904.24	\$ 17,488.66	\$411,420.58	1860
1861	200,000.00	7	322,295.75	27,831.40	350,127.15	10,516.37	339,610.78	1861
1862	122,295.75	10	322,295.75	146,081.40	768,337.15	37,924.22	730,412.93	1862
1863	500,000.00	7	622,295.75	86,734.52	719,030.27	39,453.59	679,576.68	1863
1864	121,295.75	10	622,295.75	74,729.23	697,024.98	40,086.88	656,938.10	1864
1865	500,000.00	7	622,295.75	24,766.14	647,061.89	183,751.24	463,310.65	1865
1866	122,295.75	8	622,295.75	33,975.88	656,271.63	253,450.95	402,820.68	1866
1867	500,000.00	7	622,295.75	5,668.88	627,964.63	336,979.65	290,984.98	1867
1868	122,295.75	8	622,295.75	39,768.83	662,064.58	6,494.29	655,570.29	1868
1869	500,000.00	7	534,498.01	21,402.64	555,900.65	108,436.02	447,414.63	1869
1870	234,498.01	8	534,498.01	27,866.76	562,364.77	27,830.23	534,534.54	1870
1871	300,000.00	7	534,498.01	33,312.40	567,810.41	298,434.95	269,375.46	1871
1872	234,498.01	8	534,498.01	27,461.02	561,959.03	39,214.45	522,744.58	1872
1873	300,000.00	7	534,498.01	29,607.71	564,105.72	64,746.16	499,359.56	1873
1874	234,498.01	8	534,498.01	204,812.75	739,310.76	334.05	738,976.71	1874
1875	300,000.00	7	534,498.01	40,865.08	575,363.09	23,324.03	547,040.06	1875
1876	234,498.01	8	534,498.01	56,088.50	590,586.51	21.53	590,564.98	1876
1877	300,000.00	7	534,498.01	112,331.17	646,829.18	680.16	646,149.02	1877
1878	234,498.01	8	534,498.01	333,737.71	868,235.72	2,874.40	865,361.32	1878

TABLE No. 228.—CONTINUED.

YEAR.	Bonded debt.	Rate.	Total bonded debt.	Floating debt.	Total debt.	Treasury cash balance.	Net debt.	YEAR.
1878	234,498.01	8	\$534,498.01	\$390,329.04	\$ 930,827.05	\$ 522.67	\$930,304.38	1878
1879	300,000.00	8	534,498.01	337,730.35	872,228.36	12,719.58	859,508.78	1879
1880	234,498.01	8	534,498.01	113,974.16	648,472.17	3,884.43	644,587.74	1880
1881	300,000.00	8	534,498.01					1881
1882	2,500.00	4	361,998.01	153,956.54	520,954.55		520,954.55	1882
1883	125,000.00	4	334,498.01	25,283.56	359,781.57	26,883.56	332,898.01	1883
1884	234,498.01	8	234,498.01	215,543.97	450,041.98	15,951.87	434,090.11	1884
1885	234,498.01	8	234,498.01	256,719.81	491,217.82	35,137.65	456,080.17	1885
1886	234,498.01	8	234,498.01	670,532.74	905,030.75	6,530.54	898,500.21	1886
1887	234,498.01	8	234,498.01	817,858.13	1,052,356.14	109,961.45	942,394.69	1887
1888	234,498.01	8	234,498.01	797,719.13	1,032,217.14	47,703.21	984,513.93	1888
1889	234,498.01	8	234,498.01	546,912.80	781,410.81	42,490.98	738,919.83	1889
1890	234,498.01	8	234,498.01	469,588.76	704,086.77	41,839.63	662,247.14	1890
1891	234,498.01	8	234,498.01	95,526.78	330,024.79	20,108.79	309,916.00	1891
1892	234,498.01	8	234,498.01	27,904.90	262,402.01	152,739.91	109,662.10	1892
1893	234,498.01	8	234,498.01	30,419.87	264,917.88	223,077.14	41,840.74	1893
1894				31,537.85	31,537.85	215,527.70		1894
1895				23,593.98	23,593.98	218,675.12		1895
1896				184,055.08	184,055.08	123,355.08	10,700.00	1896
1897				53,061.41	53,061.41	72,425.68		1897
1898				593,457.10	593,457.10	196,883.40	379,073.70	1898
1899				579,966.77	579,966.77	100,130.65	479,836.12	1899
1900				400,012.71	400,012.71	184,345.92	215,666.79	1900
1901				29,710.37	29,710.37	573,523.59		1901
1902				35,293.85	35,293.85	895,165.40		1902
1903				32,421.41	32,421.41	780,527.75		1903

Opinions of Attorney-General
AND
Decisions of Supreme Court
IN
Collateral Inheritance Tax Matters
Since Publication of Last Report

THE COLLATERAL INHERITANCE TAX IS IMPOSED ONLY UPON
THE ESTATE OWNED BY THE DECEDENT AT TIME OF DEATH
AND NOT UPON INTEREST OR INCOME SUBSEQUENTLY ARISING.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES, July 24, 1901.

The question as to whether the collateral inheritance tax should be computed on the value of an estate as it existed at the time of the death of the decedent, or upon its value at the time of distribution to the heirs or legatees, having often arisen, and there being a considerable division of opinion on this point among those concerned in the settlement of this tax, the Treasury Department called upon Hon. Chas. W. Mullen, Attorney General, for an opinion covering the question.

His opinion follows herein. We request county attorneys and clerks of the district court to give this publicity among the attorneys of the several counties of the state.

G. S. GILBERTSON,
Treasurer of State.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL.

SIR: In response to your inquiry as to whether interest accumulations upon property liable to pay a collateral inheritance tax, which accrues after the death of the testator or intestate, and before the property is distributed, is liable to pay collateral inheritance tax, I submit the following opinion:

Our statute providing for the collection of a collateral inheritance tax is modeled after the statutes of New York and Pennsylvania, and in determining the interpretation which our courts will give the statute, we naturally turn to see what construction has been placed upon similar statutes in those states.

The question submitted arose early in Pennsylvania, and in Miller's Estate, reported in Pennsylvania County Court Reports, at page 522, it was held that accumulations of interest after the death of the decedent, and before the distribution to the heirs, was not liable to pay the collateral inheritance tax.

The court in that case said:

"Collateral inheritance tax is imposed only upon the estate owned by the decedent at the time of his death, and not upon interest or income subsequently arising."

This doctrine was subsequently adhered to by the Supreme Court of Pennsylvania, in Williamson's Estate, 153 Pa. St. Report, page 508, in which it is stated:

"The Orphans' Court was also in error in holding that our decision, in re Williamson's Estate, 143 Pa., 150, subjects the income for the first year to the collateral inheritance tax. This tax fastens upon so much of the estate as passes to collaterals as it stands at the death of the testator. It comes out of the *corpus* of the gift, upon its descent or transmission upon the death of the former owner to the beneficiary. Income accruing subsequently comes not from the testator but from the property held by, or for the use of the legatee or other beneficiary, and is not to be distinguished from income derived by the same persons from any other source."

In Matter of Will of Vassar, reported in the 127 New York, at page 1, the Court of Appeals of New York squarely holds that interest accruing after the death of the testator, and before distribution, is not chargeable with collateral inheritance tax. The court, in passing upon the question, says:

"The better and more reasonable construction of the statute is that the property of which the person died seized or possessed is subject to the tax; that the increase or interest thereafter obtained by the executors is property of which the testator was not seized or possessed at the time of his death; that the property should be appraised, and the tax assessed as soon after death as practicable, and that the tax should then become immediately due and payable; the provision for charging interest thereon in case it is not paid is in lieu of any increase or interest that may be derived from the estate by the executors."

Substantially the same provision, found in the New York statute, relating to the charging of interest for the non-payment of the collateral inheritance tax, if not paid within the time fixed by the statute, was enacted in our own statute on the subject, in these words:

"All taxes imposed by this chapter shall be payable to the Treasurer of State, and those which are made payable by executors, administrators, or trustees, shall be paid within fifteen months from the death of the testator or intestate, or within fifteen months from assuming of the trust by the trustee, unless a longer period is fixed by the court. All taxes not paid within the time prescribed by this act shall draw interest at the rate of eight per cent. per annum until paid.

By this provision the legislature has imposed a penalty of eight per cent. per annum upon all property liable to pay the collateral inheritance tax if the same is not paid within fifteen months. One of the purposes of such provision is to compel the payment of such penalty in lieu of any increase or interest that may be derived from the estate by the executor or administrator.

Under the holding of these cases, decided upon a statute almost identical to ours, both in New York and Pennsylvania, I am very clear that the interest which accrues upon the estate after the death of the testator or in-

testate, and before the distribution, is not liable to pay the collateral inheritance tax, and our courts will so hold when they are called upon to pass upon the question.

Under section 5 of chapter 51 of the Laws of the Twenty-eighth General Assembly, the entire estate, subject in whole or in part to the payment of the collateral inheritance tax, should be appraised for the purpose of computing such tax, by the collateral inheritance tax appraisers. From the value so fixed by the appraisers, the debts of the decedent, as defined in Section 1, of this chapter, should be deducted, and the computation of the collateral inheritance tax made upon the amount of the value of the estate, after such debts are deducted, without adding accumulating interest.

The case of *Hooper vs. Shaw*, 176 Mass., has sometimes been cited as holding a doctrine contrary to that herein expressed, but a careful reading of that case will disclose that the question whether interest accruing upon property in the hands of an executor or administrator, after the death of the testator or intestate, and before distribution, was liable to pay collateral inheritance tax, was not involved in the decision of that case, the issue determined by the court being as to whether the United States legacy tax should be deducted as a debt before computing the state collateral inheritance tax, and while the court has used language which possibly might be construed as adhering to a different doctrine, I cannot regard the case as authority against the rule laid down by the New York and Pennsylvania courts.

Another rule of construction which obtains as to statutes of this character, and which leads me to the conclusion arrived at, is that taxes imposed by the collateral inheritance act are special and not general.

In *Matter of McPherson*, 104 New York, 306.

And it is the rule that special tax laws are to be construed strictly against the government, and favorable to the tax payer; that a citizen cannot be subject to special burdens without clear warrant of law.

Dos Passos on Collateral Inheritance Taxes, 41.

Matter of Enston, 113 New York, 174.

This, I believe, covers the question submitted to me for my opinion.

Respectfully submitted this 20th day of July, 1901.

(Signed)

TO HONORABLE G. S. GILBERTSON,
Treasurer of State.

CHAS. W. MULLAN,
Attorney-General.

REAL ESTATE SITUATE WITHIN THE STATE OF IOWA, ALTHOUGH THE SAME HAS BEEN, BY A PROVISION IN THE WILL OF A TESTATOR WHOSE LEGAL RESIDENCE IS PENNSYLVANIA, DIRECTED TO BE SOLD AND THE PROCEEDS DISTRIBUTED, IS LIABLE TO PAY THE COLLATERAL INHERITANCE TAX IMPOSED BY OUR STATUTE.

STATE OF IOWA,

OFFICE OF ATTORNEY-GENERAL.

Upon the liability of lands in the state of Iowa owned by Wm. Huber at the time of his decease, to pay a collateral inheritance tax, I submit the following opinion:

William Huber, a resident of the state of Pennsylvania, died in March, 1901. At the time of his death he was the owner of land in the state of Iowa, which under the provisions of his will is to be sold by his executor and the proceeds thereof distributed among collateral heirs named in the will. It is claimed by the executor that such provision in the will is an equitable conversion of the real estate situated in Iowa into personalty, and that the domicile of the deceased draws to the state of Pennsylvania jurisdiction over all his personalty, wherever situate, and that by fiction of law the real estate in Iowa being converted into personalty by the terms of the will, is within the jurisdiction of Pennsylvania and not liable to the collateral inheritance tax imposed by the statutes of this state. In support of this proposition I have received from Mr. Wm. S. Hosmer, attorney for the executor, a very able brief and argument, setting forth very clearly the claims of the executor and the holding of the Pennsylvania courts upon the questions involved. The position taken by the executor through his counsel is undoubtedly the law of Pennsylvania. The courts of that state have carried the principle contended for to a complete logical conclusion. In *Miller vs. Commonwealth*, 111 Pa. St., 321, it is held that where a testator provided in his will that land in another state should be sold by the executor, and the proceeds thereof distributed among collateral heirs of the testator, such provision was an equitable conversion of the real estate into personalty, and the domicile of the testator being in Pennsylvania drew to the jurisdiction of that state all personalty of which the testator died seized; the proceeds of the land, being a part of his personal estate in Pennsylvania, was liable to pay the collateral inheritance tax imposed by that state. This principle was subsequently reaffirmed in later cases and the court has applied the doctrine with equal force to land in the state of Pennsylvania as to lands in other states. *Coleman's Estate*, Pa. St., 231.

I cannot, however, agree with the rule of law announced by these decisions, or the reasoning which leads to the conclusion reached.

Our statute provides:

"All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other state, or by deed, grant, sale or gift made or intended to take effect in possession or in enjoyment after the death of the grantor or donor, to any person in trust or otherwise, other than

to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal descendant of an adopted child of a decedent, or to or for charitable, educational or religious societies or institutions within this state, shall be subject to a tax of five per centum of its value above the sum of one thousand dollars, after the payment of all debts, for the use of the state; * * *

The real estate owned by Huber at the time of his decease is within the jurisdiction of the state of Iowa. The proposition that real estate cannot be taxed or charged except in the jurisdiction where it is situate applies equally to succession taxes as to other forms of taxation. This principle has been enunciated in a large number of cases.

The rule that real estate and everything pertaining to its devolution, transmission and tenure is governed and controlled by the law of its situs, is a vital principle of the interstate law of this country and one which the clashing of the taxing powers of the several states.

probably more than any other has maintained the equilibrium and avoided To charge the succession of foreign real estate with the payment of collateral inheritance taxes is inconsistent with the spirit of such taxation. Land situated abroad and devised by a domestic will to persons living within the state does not devolve by force of the will nor of the domestic law, but by permission of the state where the land is situated and under the provisions of the laws of that state.

The doctrine that real estate may be converted into personalty, by a provision of the will of the testator that the same shall be sold and the proceeds distributed upon his death, is an equitable fiction of the law, which can have no place in a system of taxation.

The conversion thus effected by a court of equity is designed to prevent injury, or to better carry out and further the intentions of the testator; but a fiction in equity will not bring within the jurisdiction of the state for the purpose of taxation, lands which cannot otherwise be taxed under the laws of that state, nor can it take out of or remove from the jurisdiction of a state, lands situated therein. The land remains as realty within the state where it is situate, subject to the laws of inheritance of that state and subject to the laws providing for a succession tax thereon.

This question was ably considered in Swift's estate, 137 N. Y., in which Gray, J., said:

"The question of the right of a state to tax is one of fact, and cannot turn upon theories or fiction, which, however serviceable to adjust the rights of parties, were never intended to furnish a basis of constitutional power."

I am clearly of the opinion that the supreme court of this state will not adopt the reasoning or conclusion of the Pennsylvania courts upon this question and will hold that real estate situate within the jurisdiction of Iowa, although the same has been, by a provision in the will of a testator, directed to be sold and the proceeds distributed, is liable to pay the collateral inheritance tax imposed by our statute.

Respectfully submitted,

(Signed)

CHAS. W. MULLAN,

Attorney-General.

November 1, 1901.

TO HONORABLE G. S. GILBERTSON,
Treasurer of State.

DEDUCTION OF "STATUTORY FEES OF EXECUTORS, ADMINISTRATORS OR TRUSTEES," AND "LOCAL OR STATE TAXES DUE FROM THE ESTATE PRIOR TO THE DEATH OF DECEDENT," AS DEBTS; ALSO AS TO WHEN INTEREST SHALL BE CHARGED FOR UNPAID COLLATERAL INHERITANCE TAX.

STATE OF IOWA,
TREASURY DEPARTMENT,
DES MOINES, May 28, 1902.

While section 1, chapter 51, Acts of the Twenty-eighth General Assembly seems explicit as to just what shall be deducted as "debts" from the value of an estate before computing the collateral inheritance tax, yet an occasional controversy has arisen, and upon application of the Treasury Department, Hon. Chas. W. Mullan, Attorney-General, has rendered an opinion as to what constitutes "statutory fees of executors, administrators or trustees," also what constitutes "local or state taxes due from the estate prior to the death of decedent." He also supplements the opinion of his predecessor regarding the question of when interest shall begin to accrue on unpaid collateral inheritance tax. The opinion follows, and this department will be governed by it in arriving at the amount of tax in estates where these points are involved.

G. S. GILBERTSON,
Treasurer of State.

STATE OF IOWA,
OFFICE OF ATTORNEY-GENERAL.

SIR: Complying with your request for an opinion upon the questions suggested in the letter of Deacon & Good in reference to the collateral inheritance tax upon the estate of Mary Leghorn, I submit the following opinion:

I. My predecessor, Mr. Remley, in an opinion given to your department, passed upon nearly all of the questions involved in the matter under consideration, and I am not disposed to overturn his decision unless I am clearly convinced that he was mistaken as to the law governing the questions submitted.

Section 1 of chapter 51 of the Acts of the Twenty-eighth General Assembly provides:

"The term 'debts' in the eleventh line of section 1467 of the Code shall include, in addition to debts owing by decedent at the time of his death, the local or state taxes due from the estate prior to his death, and a reasonable sum for funeral expenses, court costs, including the cost of appraisal made for the purpose of assessing the collateral inheritance tax, the statutory fees of executors, administrators, or trustees, and no other sum."

It was held by Mr. Remley that the phrase "statutory fees" means the fees which an executor or administrator is entitled to charge as a matter of right under the statute, without the intervention of an order of court.

While this is perhaps a strict construction of the statute, I shall adhere to the position taken by my predecessor until the question shall be determined by the courts. Under this holding the extra compensation allowed an executor or administrator beyond the statutory fee, is not a debt which can be deducted.

II. The section permits the deduction of local or state taxes due from the estate prior to the death of the decedent. In the case under consideration, Mrs. Leghorn died in November, 1900. The taxes for that year became due on the first Monday in January following. The tax assessed against the property of which she died seized and possessed, was not due at the time of her death. The legislature in using the phrase, "the local or state taxes due from the estate prior to his death," intended to confine the debts which may be deducted from the estate because of taxes assessed against it, to taxes which become due prior to the death of the decedent.

The machinery of the law by which taxes are assessed and collected requires that the state board of review shall, on or before the first Monday of August of each year, finish its review and adjustment, and the state auditor shall thereupon transmit to each county auditor a statement of the percentage to be added or deducted from the valuation of each kind or class of property in each county, and shall certify the rate of state tax fixed as required by law. The county auditor is required to transcribe the assessments of the several townships and complete the tax list, and deliver the same to the county treasurer on or before the thirty-first day of December, and such list is the authority of the treasurer for collecting the taxes assessed.

While it may be said that the tax assessed against the property may be owing from the owner of the property before the first day of January, the tax cannot be said to become due until that time. It has long been understood by the officers and people of the state that taxes become due on the first day of January, and delinquent on the first day of March; and when the legislature provided that taxes which become due prior to the death of the decedent might be deducted as a debt from his estate in making computation of the amount upon which the collateral inheritance tax should be charged, the word "due" was used in its ordinary accepted sense with reference to taxes. The taxes of 1900 did not become due until after the death of Mrs. Leghorn, and do not fall within the class of debts which may be deducted from the amount of the estate, under the provisions of the act of the legislature.

A debt cannot be said to be due as long as no obligation rests upon the person from whom it is owing to pay it. When it becomes due the obligation at once arises and is imposed upon the person who owes such debt to pay the same at the time it matures. The levy of taxes against property undoubtedly creates a valid existing obligation against the owner thereof, but such obligation does not mature or become payable until the first day of January of each year.

III. As to the question when interest shall be charged for the unpaid collateral inheritance tax, my predecessor, Mr. Remley, in an opinion given to your department, held that interest must be collected from fifteen months after the death of the testator or intestate, without regard to the

fact that the time within which such tax could be paid had been extended by an order of court.

This is undoubtedly a strict construction of section 1475 of the Code. The language of the statute is, "All taxes not paid within the time prescribed in this act shall draw interest at the rate of eight per centum until paid." The time prescribed by the act is fifteen months after the death of the testator or intestate, and it may reasonably be said that any further extension of time granted by a court for the payment of the taxes is not within the time prescribed by the act of the legislature, but an additional time which the court in its discretion has the power to grant.

This is the view taken by my predecessor, and I am disposed to adhere to it until the question is determined by the courts.

Under this construction of the statute, interest should be charged upon the collateral inheritance tax due from the estate of Mary Leghorn from fifteen months after her decease.

Respectfully submitted,

(Signed)

May 23, 1902.

TO THE HONORABLE G. S. GILBERTSON,

Treasurer of State.

CHAS. W. MULLAN,

Attorney-General

BEQUESTS TO PRIESTS FOR SAYING MASSES DO NOT COME UNDER ANY OF THE EXEMPTIONS NAMED IN THE LAW.

The question of the liability for the collateral inheritance tax of bequests to priests for saying masses, having arisen on numerous occasions, it was submitted to Hon. Chas. W. Mullan, Attorney-General. In the following opinion he holds that such bequests are liable.

G. S. GILBERTSON,

Treasurer of State.

STATE OF IOWA,

OFFICE OF ATTORNEY-GENERAL,

DES MOINES, February 5, 1903.

Hon. G. S. Gilbertson, *Treasurer of State:*

DEAR SIR: I have given the questions raised in the letter of Messrs. Longueville & Kintzinger of February 3d, consideration, and beg to make the following answer thereto:

Section 1467 of the Code provides:

"All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the statutes of inheritance of this or any other state, or by deed, grant, sale, or gift, made or intended to take in possession or in enjoyment after the death of the grantor or donor, to any person in trust or otherwise, other than to or for the use of the father, mother, husband, wife, lineal descendant, adopted child, the lineal decedent of an adopted child, of a decedent, or to or for charitable, educational or religious societies or institutions within

this state, shall be subject to a tax of five per centum of its value, above the sum of one thousand dollars, after the payment of all debts," etc.

The provisions of this section are clear and explicit, and no question can arise as to their proper construction, or the character of property which falls within its provisions.

In the estate of Anton Hemmi under consideration, it appeared that the decedent bequeathed one thousand dollars to three different priests named in the will. It is claimed by the executor that such bequest is not in the nature of a legacy to these priests, but is money set aside to them for the payment of services to be rendered.

The position is clearly untenable. The money so given to the priests passes by the will of the decedent, and takes effect after his death, and it makes no difference whether it is in payment of services to be thereafter performed, or whether it is a legacy given without any services to be rendered therefor. Any property which passes by will or by deed, grant, sale or gift, where such bequest or property conveyed by deed, grant, sale or gift, is intended to take effect after the death of the testator, grantor, or donor, if given or conveyed to any person other than the father, mother, husband, wife, lineal descendant, adopted child, lineal descendant of an adopted child, or to or for charitable, educational or religious *societies* or *institutions* within the state, is subject to pay the collateral inheritance tax under the statute.

The one thousand dollars devised by Anton Hemmi is property conveyed by his will and passes to the enjoyment of the beneficiaries after his death, and the fact that such beneficiaries, in consideration of such bequest, are to perform masses for the soul of the decedent, does not take the property so given out of the class which is liable to pay the collateral inheritance tax. The fact that the services to be rendered by the priests are of a religious character can make no difference, as the statute only exempts property given for charitable purposes or to educational or religious *societies* or *institutions*, and a priest does not fall within any of the classes or institutions to which property may be given by a decedent and be exempt from the collateral inheritance tax.

I think the one thousand dollars so given by the will of Anton Hemmi is liable to pay the collateral inheritance tax.

I am, yours very truly,

CHAS. W. MULLAN.

JOHN HERRIOTT, Treasurer of the State of Iowa, Appellant, v. L. F. POTTER, Administrator, *et al.*

DESCENT OF REAL PROPERTY: *Inheritance Tax: Statutes.* Where the owner of land dies intestate after enactment of Acts Twenty-sixth General Assembly, chapter 28, requiring the payment of an inheritance tax, which was unconstitutional, and before the adoption of the amendment thereto (Acts Twenty-seventh General Assembly, chapter 37), curing the error therein, the succession to such land was not subject to the inheritance tax, since under Code, section 3378 *et seq.*, the title and right of disposition and possession passed to the heirs immediately on the owner's death and before the inheritance tax law became effective by amendment.

Appeal from Pottawattamie District Court.—HON. WALTER I. SMITH, Judge.

MONDAY, FEBRUARY 10, 1902.

ACTION for the collection of collateral inheritance tax. Petition dismissed, and plaintiff appeals.—*Affirmed.*

Chas W. Mullan, Attorney-General, and Chas. A. Van Vleck, Assistant Attorney-General, for appellant.

Saunders & Stuart for appellees.

LADD, C. J.—John Lawson died intestate September 7, 1896, seized of 280 acres of land in Pottawattamie county. The defendant was duly appointed administrator of the estate November 11, 1896, and then being without knowledge of the heirs, took possession of the real estate. In the spring of 1897 he ascertained that one sister, a minor, resided in Sweden, where she still remains, and that two others lived in the northern part of Minnesota. He immediately notified them of the death of their brother, and of their interest in the estate. The last two were in Pottawattamie county at the time of the trial, and able to take charge of the land; but the same was, under the direction of the court, retained by the administrator, with the view of collecting therefrom rents and profits sufficient to meet the expenses of administration. No personal property then passed to these collateral heirs, and we have only to determine the liability for the inheritance tax on the succession to the real estate.

It will be noted that Lawson died after chapter 28 of the Acts of the Twenty-sixth General Assembly became effective, and before the adoption of an amendment thereto providing for the notice of the appraisement. Chapter 37, Acts Twenty-seventh General Assembly. It was held in *Ferry v. Campbell*, 110 Iowa, 290, that the first of the above acts was unconstitutional, because authorizing the taking of property without due process of law, and the defect therein cured by the last in providing for notice to those interested of the assessment of value, and that, regardless of the time of decease, the personal assets not distributed were subject to the payment of the tax. While the right to the distributive

share of personal property vests in the heirs at the time of the decedent's death, title to specific property and the amount to be received is not determined until distribution through the probate court is effected. This merely ascertains and segregates the particular portion to which each heir is entitled, and his title immediately attaches, and relates back to that of decedent of whom he takes. Sections 3362, 3364, Code; *Moore v. Gordon*, 24 Iowa, 158; *Weaver's Estate v. State*, 110 Iowa, 328. See *Foss v. Cobler*, 105 Iowa, 728. But at decedent's death it passes to the possession and control of the executor or administrator, subject to his disposal, and only after the payment of the debts and costs of administration is it to be distributed. On the other hand, the title to real estate descends to the heirs *eo instante* upon the death of the ancestor, with the quantity of each definitely ascertained. From that instant, subject to the right of the administrator to resort thereto for the payment of the debts of the deceased, they may dispose of the particular property as the owners, by sale, devise, or gift, and are entitled to possession and the rents and profits. Section 3378 *et seq.*, Code; *Lavery v. Woodward*, 16 Iowa, 1; *Toerring v. Lamp*, 77 Iowa, 488; 3 Washburn, Real Property, 18; 1 American Law Administration, sections, 15, 16. The sections of the statute authorizing the administrator, in certain contingencies, to take possession of real estate, merely directs that he exercise existing authority over a class of property with which he formerly had no concern. Virtually he is but the agent of the owners to care for the estate, collect rent, and do other acts for their benefit under the direction of the court. *Valley National Bank v. Crosby*, 108 Iowa, 651. The devolution of the title is in no way interrupted or affected thereby, nor by his right to sell or mortgage for the payment of debts, as each may transfer a definite portion subject thereto. See 2 American Law Administration, section 337. The distinction between the descent of personalty and realty is clearly recognized by our statutes. Chattels continue in the control of the administrator, subject to the direction of the probate court, and pass to the heirs only upon distribution. The title to the respective shares in land vests absolutely and immediately in the heirs or devisees upon the death of the owner. This depends not on an order of the court, and none is essential to the vesting of the title to the particular share in each heir. True, the land may be seized for the payment of the debts of the deceased by the administrator, or on certain contingencies the administrator may take possession. But in either event title is not suspended nor distribution delayed thereby. The title acquired by each heir or devisee upon the death of the owner is complete, and subject to these contingencies alone. It follows, then, that title to this land had vested absolutely in the three sisters of the deceased prior to the enactment of chapter 37 of the Acts of the Twenty-seventh General Assembly, providing for notice "in all cases where real estate has been subject to or liable for the payment of the tax provided for in this chapter, or where any real estate has heretofore been appraised and the tax not yet paid." Evidently, then, if this land was not subject to the tax, the statute had no application, as no claim is made that it had been previously appraised. It will be observed that the provision is not in the nature of a curative act, but purports only to aid in collection of a valid tax. If, then, the land was "not subject to or liable for the payment" of the tax, the act has no application.

Real estate, when taken by collateral heirs, was declared by the Acts of the Twenty-sixth General Assembly to be subject to a tax of five per centum of its value, above the sum of \$1,000, after the payment of all debts, for the use of the state, and this made a lien thereon from the death of the decedent. But as held in *Ferry v. Campbell*, *supra*, no remedy not invading the constitutional right to due process of law, existed or was then provided by the legislature by which the amount of the tax could be fixed or enforced. A tax that cannot be exacted by any remedy is no tax at all. Any obligation which cannot be enforced is simply a moral, not a legal, obligation. A lien which cannot be made effective is not a burden to property. The inheritance tax is not levied on property, but depends wholly on the collateral heir taking property. It is on the right to succeed to ownership, and after this has passed to the heirs the estate has fallen out of the class at which the particular tax is aimed, and become subject to that rule of equal taxation, guaranteed to all property of like character. If a tax on succession, the amount of which cannot be ascertained, may relate back one year, so as to compel payment by those who have acquired property by inheritance within that time, then it may stretch back over a period of 20 or any number of years, and the citizen never know with any degree of certainty what burdens are to be imposed. If an unenforceable lien for an indefinite sum may be created, and the next legislature either abrogate it or provide an effective remedy at pleasure, then this may be done by any subsequent general assembly, and all property put in continued jeopardy, and the freedom of disposition entirely destroyed. Section 30, article 3, of the constitution, requires that all laws for the assessment and collection of taxes for state, county, and road purposes shall be general and of uniform operation throughout the state. This refers to the principle or plan of taxation, and not to specific taxes. "It means that all individuals and all classes shall be uniformly taxed." A different tax may not be exacted from one person than from another, unless differently situated; nor from a designated group of persons than from another, unless difference in condition or relation or situation suggest and justify such difference. Nor may different burdens be imposed on property of the same kind in like situation. Otherwise the rule of uniformity exacted by the constitution would be destroyed. "The rule means that all individuals and all classes must contribute uniformly with like individuals and like classes to the burden of taxation." *Warren v. Henly*, 31 Iowa, 31. To levy a tax on property, not the succession thereto, because acquired by collateral inheritance not imposed on other property, would be a clear violation of this section of the constitution; for the mere manner of obtaining property would not seem to afford a reasonable basis for a classification resulting in discrimination in its taxation. It is certain, however, from the language of the acts under consideration, that nothing of the kind was intended by the legislature. As the land "has not been subject to or liable for" the payment of the tax, the district court rightly found there was no liability to the state therefor. *In re Rahrer*, 140 U. S., 545, (11 Sup. Rep. Ct., 865, 35 L. Ed., 572), is not in point, as that decision merely holds that the enactment of the so-called Wilson bill removed the impediment to the enforcement of the Kansas prohibitory law with respect to acts committed after its enactment. Undoubtedly a tax may be exacted on the inheritance of

land by collateral heirs, occurring after the enactment of the statute providing for notice of appraisal. Neither is *Gelsthorpe v. Furnell*, 20 Mont., 299, (51 Pac. Rep., 267, 39 L. R. A., 170), decisive, as it appears therefrom that real estate in Montana is subject to the control of the court, and held in possession by the administrator until the order of distribution. This appears from the following excerpt from the opinion: "Clearly, it is not obnoxious to the constitution to lay a tax on the right to take, even where such right is vested, while the estate is subject to the control of the district court to ascertain the exact value of the right, and the possession of the executor for the purposes of administration." As already pointed out, real estate in this state is not within the control of the probate court in any case for such purpose, and the possession of the administrator, when taken in the contingencies specified, is not for the purposes of administration, but solely for the benefit of the heirs.—AFFIRMED. (115 Iowa, 648.)

GILBERTSON, State Treasurer v. MCAULEY.

(Supreme Court of Iowa, Oct. 11, 1902.)

INHERITANCE TAX—VALUE OF ESTATE.

1. Code, section 1467, provides that all property passing by will or by inheritance to collateral heirs or strangers to the blood of a decedent shall be subject to a tax of five per cent. above the sum of \$1,000 after payment of debts. Sections 1470 and 1471 declare that, when one whose estate above debts exceeds \$1,000 shall devise property for the use of any one for a term of years or for life, with remainder to a collateral heir or stranger to the blood on the termination of such estate, the remainder-man shall pay the tax. *Held*, that, in view of sections 1470 and 1471, section 1467 is to be construed as exempting all estates of less than \$1,000, but when an estate exceeds that amount all property passing to collateral heirs or strangers to the blood is subject to the tax.

Appeal from District Court Iowa County.—HON. M. J. WADE, Judge.

ACTION to recover inheritance tax. Demurrer to petition overruled, and judgment for plaintiff, from which defendant appeals.—*Affirmed*.

Hedges & Rumble for appellant.

Chas. W. Mullan, Attorney-General, and *J. M. Dower* for appellee.

MCCLAIN, J.—The value of decedent's estate, after the payment of debts, exceeded \$1,000, all of which, by will, passed to collateral relatives. The executor paid the collateral inheritance tax of five per cent. required by Code, section 1467, on all of the estate in excess of \$1,000 left after the payment of debts, and this action is brought to recover the five per cent. tax on \$1,000, which the defendant claims is exempt. The construction of the section of the Code just referred to has already been considered by this court. *In re McGhee's Estate*, 105 Iowa, 9, 74 N. W. R., 695; *Herriott v. Bacon*, 110 Iowa, 342, 81 N. W. R., 701. Counsel for appellant admit that in the latter

case the court indicated its view to be that, construing Code, section 1467, with sections 1470 and 1471, an estate exceeding in value \$1,000 after payment of debts was taxable, so far as it passed to collateral relatives, without the allowance of any exemption; the expression "above the sum of \$1,000," found in Code, section 1467, being descriptive of an estate which was to be exempt from the tax, and not of a portion of the estate which was to be so exempt. But they urge now the adoption of a construction which they contend would be consistent with the result reached in the two cases above referred to, although different from the construction adopted in the latter of the two cases in reaching the result. The construction contended for is that \$1,000 in value of the estate after the payment of debts is, in any event, to be exempt from taxation, but that all in excess of \$1,000 is to be taxed so far as it passes to collateral relatives. In other words, it is claimed that, while there is not an exemption of \$1,000 to collateral relatives, either individually or collectively, there is an exemption of \$1,000 of the estate. This construction might be permissible if the language of Code, section 1467, alone were considered. But, as pointed out in *Herriott v. Bacon*, *supra*, all the sections relating to collateral inheritance tax having been adopted at the same time they must be construed together; and we cannot see that the construction now urged in behalf of appellant would solve the difficulties which would arise in construing sections 1470 and 1471. We are satisfied that the conclusion reached in *Herriott v. Bacon* is the only one which will harmonize the three sections, and therefore adhere to the ruling in that case, which is that there is no exemption where the value of the estate, after the payment of debts, exceeds \$1,000.—AFFIRMED. (91 N. W. Rep., 788.)

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